Indiana



Information Handbook

PHYSICAL AND MAILING ADDRESS FOR IRP:

Indiana Department of Revenue Motor Carrier Services Division IRP Unit 5252 Decatur Blvd., Ste. R Indianapolis, Indiana 46241

(Website Address) www.state.in.us/mcs

Please refer to this manual PRIOR to contacting the IRP office.

IRP forms may also be obtained by facsimille by contacting Indiana TaxFax at (317) 233-2329
(See Appendix 10)

This publication is for informational purposes and is intended to provide nontechnical assistance to the public. Every attempt has been made to provide information that is consistent with the appropriate statutes, rules, and the International Registration Plan; however, the Indiana Code and the International Registration Plan should be consulted for specific concerns, or you should consult your tax attorney.

Contents

Introduction	4
Understanding IRP	4
Current IRP Jurisdictions	
IRP Registration Qualifications	
Receiving IRP Credentials	
New Account	5
New Accounts	5
Registration Process	5
Registration Requirements	7
Place of Business	7
Proof of Ownership (title)	7
Change in Name or Ownership	8
Lease Agreements	9
Proof of Financial Responsibility	9
Federal Heavy Vehicle Use Tax (FHVUT)	9
Annual Renewing of IRP Accounts	10
Renewal Accounts	10
Renewal Process	11
Schedule A	
Schedule B	
Supplemental Information	
Schedule C	
Checklist	17
Temporary Credentials	18
60 Day Temporary Permits	18
3-Day Trip Permit	
Permit Services	
Hunter's Permit	
Fees and Refunds	21
Calculating Your Fees	21
Prorated Fees	21
Refunds	22
Issuance Fees	22
Shipping & Handling Fees	
Other Fees	
Indiana Fee Schedules	23

Contents

Payments and Penalties	27
Billing Notices	27
Payments	
Due Dates	
Penalties	
Bad Check Penalties	
Outstanding Fees	
Plate Display and Enforcement	28
Apportioned Plates	28
Where to Display	29
When to Display	29
Violations	29
Record Keeping	29
Form 2290	29
Vehicle Information	
Mileage Information (IVMR)	
Audits	31
Contact Agencies	32
Definitions & Terms	33
Appendix	45
Sample Schedule A (Appendix 1)	45
Sample Schedule B (Appendix 2)	
Sample Schedule BN (Appendix 3)	
Sample Schedule C (Appendix 4)	
Sample Schedule G (Appendix 5)	
Sample Trip Report (Appendix 6)	
Sample IVMR Form (Appendix 7)	52
Sample Form 2290 (Appendix 8)	
Maximum Weights for IRP Jurisdictions (Appendix 9)	57
Tax Fax Catalog (Appendix 10)	
Power of Attorney (Appendix 11)	63
MCS-150 (Appendix 12)	
Indiana IRP Estimated Mileage Chart (Appendix 13)	
IRP Jurisdictions (Appendix 14)	
Expiration Dates and Grace Periods (Appendix 15)	
IRP Jurisdiction Permit Table (Appendix 16)	
Vehicle Type Illustrations (Appendix 17)	91

Introduction

Understanding IRP

The International Registration Plan (IRP) is an agreement among states of the United States and Provinces of Canada that allows the proportional registration of fleets of vehicles. Its purpose is to issue one registration plate and cab card to each fleet vehicle, rather than one for each state or jurisdiction in which the vehicle travels. The apportion plate allows both interstate and intrastate movement.

A carrier registers in their base state or province (jurisdiction), declares mileage of the fleet's operations everywhere they travel, declares the registered weight in each jurisdiction, and pays all registration fees on one return with its base jurisdiction.

The base jurisdiction is responsible for calculating, billing, and collecting fees for all IRP jurisdictions in which the carrier is operating. The base state also informs the other jurisdictions and distributes the collected fees.

IRP only covers the license plate and registration of a vehicle. Contacting each IRP jurisdiction regarding other requirements is recommended. (See Appendix 14)

Current IRP Jurisdictions

As of January 1, 1997 all of the United States, except Alaska and Hawaii are members of the IRP. Canadian provinces that are members as of January 1, 1999 are **Alberta, British Columbia,** and **Saskatchewan**.

IRP Registration Requirements

Anyone operating an "apportionable" vehicle should register and plate that vehicle under the IRP. An apportionable vehicle is any vehicle (exempt vehicles listed on page 35) used in two or more jurisdictions that allocate or proportionally register vehicles, and that is used for the transportation of persons for-hire or designed, used, or maintained primarily for the transportation of property, and:

- (1) is a power unit having two axles and a gross vehicle weight, or registered gross vehicle weight in excess of 26,000 pounds; or
- (2) is a power unit having three or more axles, regardless of weight; or
- (3) is used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

Note: Vehicles, or combinations thereof, having a gross vehicle weight of 16,000 pounds and under 26,000 pounds, and two-axle vehicles and buses used in the transportation of chartered parties may be proportionally registered at the option of the Registrant. If the vehicle is registered as intrastate, and you plan to operate interstate, you must dual plate, apportion or obtain a trip permit.

Vehicles or combinations thereof having a gross vehicle weight of 7,000, 9,000, 11,000, or under 16,000 pounds *do not* have the option to apportion in Indiana. Carrier's running intrastate must dual plate. A vehicle or combination of vehicles which travels in two or more IRP jurisdictions but which is not otherwise within the definition of "apportionable vehicle", may be apportioned if the registrant so chooses. Vehicles not apportioned are subject to registration and fee payment in accordance with each base jurisdictions general registration statutes. These non-apportionable vehicles may be entitled to reciprocity in other jurisdictions under applicable reciprocity agreements.

Introduction

Receiving IRP Credentials

Indiana IRP credentials are purchased through the Motor Carrier Services Division of the Indiana Department of Revenue. Remember, IRP plates *cannot* be purchased at the local license branches. (If you travel only within Indiana, you do not need IRP plates: you can purchase Indiana base plates from your local branch or Motor Carrier Services provided you have a current IRP account.) Applications for IRP plates and registrations should be mailed to:

Indiana Department of Revenue Motor Carrier Services Division IRP Unit 5252 Decatur Blvd., Ste. R Indianapolis, IN 46241

YOU MAY VISIT OUR CUSTOMER SERVICE CENTER AT 5252 DECATUR BLVD., INDIANAPOLIS, INDIANA BETWEEN THE HOURS OF 8:15 A.M. AND 4:45 P.M., MONDAY THROUGH FRIDAY EXCLUDING HOLIDAYS.

New Account

New Accounts

New applicants should contact Motor Carrier Services *before* operating their vehicles. We will send you a new account registration packet.

If you are registering for an new account in IRP for the first time, there are several forms that will need to be completed. Call us at (317) 615-7340 and request a new account packet for the IRP. You will receive the following forms:

- **√** Application Schedule A Blue
- **V** Application Schedule BN Blue
- **V** Estimated Miles Schedule G Buff
- **V** An IFTA Application White
- √ Identification Reports (DOT) White

Each of these forms contain information critical to registering your account. Please review the following Schedule A information thoroughly.

Registration **Process**

Schedule A (See Appendix 1)

The Schedule A is the form used to identify Registrant and vehicle information which constitutes a fleet. This form must be completed for new accounts and new fleets. Check the "New Account" box on the top of your form.

IRP plates are valid from April 1 through March 31. If you are applying for a new account between November 1 and April 1, you will need to **complete two sets** of registration forms if you want to operate before April 1. One set is for the initial registration and one set is for the renewal year. This is necessary because new accounts processed after October 1 will not receive a computer-generated renewal Schedule A for the next registration year.

Incorrect or incomplete applications will not be processed. Processing can not begin until the application and all supporting documentation have been received by the IRP Unit.

The following information must be provided on or with the Schedule A.

- The Social Security Number or Federal Identification Number *and* your U.S. DOT Number must be provided in the spaces designated on Schedule A. If you do not have your own U.S. DOT Number, you will need to apply for one. Use a Federal Motor Carrier Identification Report, (Form MCS-150) to obtain a DOT number. (See Appendix 12)
- Complete Column 14 of Section 3 when the Registrant is someone other than the owner (lessor) of the vehicle(s). The name of the lessor must be listed in Section 3 for every vehicle not owned by the Registrant.
- If the company is incorporated, the Registration must be in the legal name of the corporation.
- The business address must reflect a valid street address.
- Indiana will accept IRP applications for separate fleets at the option of the company. If IRP applications are submitted, the fleets should be designated as Fleet 1, Fleet 2, etc.
- All vehicles within the same fleet *MUST* be registered in the same jurisdictions.
- The "Contact Person" indicated on the IRP application should be someone easily accessible by phone during normal business hours.
- Each vehicle should be grouped according to the type and weight, and each group should be listed in separate Schedules A or C. Weights for the group should be shown in all IRP jurisdictions where you want apportionment. (See Appendix 9)
- A copy of the receipted Form 2290 Schedule 1.
- A copy of the current or previous year's registration cab card, if applicable.
- A completed Schedule G.
- A copy of the title or processed title application.
- Weights in different jurisdictions may fluctuate only 10% from the registered weight shown on the Schedule A. If more than 10% variance, a bill of lading must be provided.
- If a 5 year semitrailer plate is desired, "5ST" should be declared as the vehicle type in Section 3, Column 5, and must be renewed every year, unless the semitrailer is not being renewed then the plates must be returned to the IRP office along with the cab card(s) on or before April 17, 2000.
- If a permanent semitrailer plate is desired, "PST" should be declared as vehicle type. **Note:** Permanent Semitrailer plates are not transferable and must be renewed each year, unless the semitrailer is not being renewed then the plates must be returned to the IRP office along with the cab card(s) on or before April 17, 2000.
- Schedule BN has the estimated miles listed. (see Appendix 3)

- Any variance in estimated miles must be explained on the back of Schedule G under "Plan of Operation."
- Insurance information must be completed in Section 3 of Schedule BN.
- Additional instructions for completing the Schedule A are on the back of the form and a New Account Check List is included in all information packets.

Registration Requirements

When you are completing a new account application, certain requirements must be met before we can issue your credentials.

Place of Business

To qualify for the International Registration Plan, your established place of business in Indiana must be verified before apportioned plates are issued. "Established Place of Business" means a physical structure owned, leased, or rented by the Registrant. Note: Indiana will not accept a P.O. Box number or a Rural Route number for the business address listed on the IRP application for registration. The business address must be a valid street address or an identifiable location in Indiana such as "on County Rd. 26 One Mile East of County Road 15".

The location of your established place of business must be designated by a street number or road location, it should be open during normal business hours, and it should be the place in which the following are located:

- (1) a telephone publicly listed in the name of the Registrant;
- (2) a person or persons conducting the Registrant's business; and
- (3) the operational records (or where they can be made available).

NOTE: Owner-operators who work out of their home should use their home address as their established place of business. The audit will be conducted at this location. (In some instances, the records may be delivered from this location to an Indiana Department of Revenue office.)

When an examination of the above requirements indicates a questionable issue with the "Established Place of Business", any two (2) of the following documents will be required.

State Form 103-I (Personal Property Tax Form) stamped either "date/filed" or "date/paid".

A copy of the Indiana Income Tax Return (IT-40).

A copy of an Indiana Commercial Drivers License (CDL).

Indiana phone bill (in registrant's name).

NOTE: For New Accounts - If the registrant cannot provide a ST103-I, they must have an Indiana CDL. Failure to produce any two (2) of the above documents when requested will result in denial of your request for Indiana apportioned plates

Proof of Ownership (title)

A valid Indiana title, or a title application is a prerequisite to the issuance of an Indiana apportioned plate. A photocopy of the title or title application must accompany any new registration application. Title application must be in the same name as the Registrant except in the case of leases where the lessee is the Registrant rather than the lessor (pursuant to a lease agreement, see below). If you do not have such a title, it may be obtained through the local license branch. **NOTE:** All title work must be processed at the local license branch or Motor Carrier Services providing you have an active IRP account. The complete Vehicle Identification Number (VIN) from the original title must be shown on your IRP application.

The fee for an Indiana title is \$11.00. The five percent (5%) Indiana State Sales Tax, if applicable, is due when titling the vehicle. A delinquent fee of \$15.00 will be charged by the Bureau of Motor Vehicles if the title application is filed later than 31 days after the date of purchase.

If you owned the vehicle and it was previously IRP registered in any state, a copy of the previous year's base registration and a copy of the title *must* accompany the apportioned registration application.

If the lessee is the Registrant, the title will remain in the name of the lessor. A photocopy of the Indiana title or photocopy of the out-of-state title is required to be submitted with a copy of the lease agreement. These must accompany your IRP application. If from a non-title jurisdiction, current registration and Bill of Sale or a Bill of Sale supported by a statement signed under penalty of perjury is required.

Change in Name or Ownership

There are occasions when a change of company name results in an exemption from Indiana sales or use tax and allows a license plate to transfer from one name to the other. Although most name changes involve an ownership change which includes payment of tax and the purchase of a new plate, there are some that qualify as merely a name change. The following situations involve change in name only (not ownership), and *do not* require the payment of Indiana sales tax on the title change, *but would* require actual miles to be reported on Schedule B.

- An individual name change to a company name, but **not** a change to a corporation. A change to a corporation is a change in the legal entity or ownership.
- A name change from a company name (not a corporation) to an individual name if Federal Identification Number remains the same.
- Individual to newly formed corporation (in exchange for stock).
- A change only in the corporate name, but not a change in the articles of incorporation.
- A wholly-owned subsidiary formerly titled by the parent corporation.
- A name change which reflects the merger of two corporations where the surviving corporation retains the same Federal Identification Number under which IRP vehicles were previously registered.

The following examples of changes normally do *not* qualify as only a name change and do require the payment of sales tax when retitling:

- A change from an individual to an existing corporation.
- A change from an existing corporation to an individual.
- A corporate dissolution.

Those persons who feel they may qualify for a change of name and the accompanying tax exemption should contact the Title Division, Bureau of Motor Vehicles, at the Indiana Government Center North Room N440, Indianapolis, Indiana 46204 or by calling (317) 232-2793 and request Form 241.

Prior approval from the Title Division of the Bureau of Motor Vehicles must be obtained in order for the transaction to be considered tax-exempt and the plate to be transferred and registered in the new name. If the title transfer *is* tax exempt, that indicates that the change is a name change only, rather than an ownership change. Such approval will be reflected by an approved Form 241. A copy of the approved Form 241 from the Bureau of Motor Vehicles and the corrected title must accompany the name change requests to the IRP Unit of the Indiana Department of Revenue.

If the title transfer is *not* tax exempt, a new IRP account must be opened and new plates purchased.

Lease Agreements

A copy of the existing lease agreement is needed for IRP applicants who declare the lessee as the Registrant. The full name of the Lessor must be indicated. Lease Agreements are *not* required on renewal vehicles unless there is a change to the original lease agreement that is already on file with the Motor Carrier Services Division.

Proof of Financial Responsibility

Effective January 1, 1983, Indiana law provided that every motor vehicle registered in the State of Indiana must have a Proof of Financial Responsibility statement.

A Proof of Financial Responsibility statement includes one of the following:

- (1) A Motor Vehicles Insurance Policy.
- (2) A Self-Insurance Certificate from the Bureau of Motor Vehicles.
- (3) A minimum of \$40,000 in Securities or Cash deposited with the Treasurer of Indiana. **NOTE:** If you are qualified under item 2 above, place your Certificate of Self-Insurance Number in the policy number block on the registration application.

If you are qualified under item 3, place the word "BOND" in the insurance company block on the registration application.

Falsification of this information will subject you to a jail term of up to two years, a fine of up to \$10,000, and suspension of your driver's license for a period of up to one year.

Federal Heavy Vehicle Use Tax (FHVUT)

In accordance with the Rules and Regulations of the Internal Revenue Service, proof of payment of the FHVUT must be verified prior to the isuance of IRP credentials.

Highway motor vehicles that have a taxable declared gross weight of 55,000 pounds or more are subject to this tax. The payment of Federal Heavy Vehicle Use Tax, (Form 2290), is a prerequisite to the registration of the vehicle in Indiana. The tax reporting period is July 1 through June 30 of any given year. (See Appendix 8)

The following are accepted as Proof of FHVUT Payment for IRP registration purposes.

- Receipted Schedule I (Form 2290) returned by the IRS to the taxpayer. Receipted Schedule I is required for Suspension of Tax Liability for vehicles operating 5,000 miles or less (7,500 for Agricultural Vehicles) or a non-receipted photocopy of Form 2290 with Schedule I and a photocopy of both sides of the processed check, or a copy of the money order or cashier's check that was used for payment.
- Receipted Schedule I (Form 2290) will be accepted as Proof of Payment without a listing of vehicle identification numbers if tax is paid on more than 21 vehicles.
- On a newly purchased vehicle, you must file a 2290 return with the IRS by the last day of the month following the month of the vehicle's first taxable use in the tax period, even if you are filing the return just to suspend the tax for any vehicle. For example, if you use a vehicle in October you must file a return by November 30.

NOTE: The Indiana Motor Carrier Services Divison does collect the FHVUT tax. Motor Carrier Services is not authorized to set up any quarterly payment plans, however quarterly payments can be made if previously set up by the Internal Revenue Service. All checks must be made payable to the Internal Revenue Service, cash and credit cards are not accepted for this tax by Motor Carrier Services. For inquiries regarding this tax, please contact the Internal Revenue Service at 1-800-829-1040.

Whether or not you owe county wheel tax depends on the base county designated by your business address. The IRP Unit will calculate Wheel Tax due and distribute those monies accordingly. The following counties are subject to wheel tax.

Brown	Jay	Posey
Davies	Marion	Putnam
Dubois	Montgomery	Rush
Fayette	Monroe	Sullivan
Fountain	Owen	Union
Gibson	Parke	Vanderburgh
Howard	Perry	Warrick

County wheel tax is nonrefundable except through the appropriate county official. It is transferable from one vehicle that is deleted by a replacement vehicle.

US DOT Number: Effective immediately, all IRP registrants <u>must</u> have a US DOT number. This is true even if you are engaged in a lease contract. Form MCS-150 may be requested to apply for a US DOT number. (See Appendix 12)

Other Requirements: If you are a For Hire Carrier hauling regulated commodities, you are required to have an ICC/MC number. For information call (317) 226-7474.

When the ICC/MC number is obtained, you will need to register this number with the Indiana Department of Revenue Single State Registration Section. Contact (317) 615-7350 for more information regarding these requirements.

Need Help With the Paperwork?

The Indiana Department of Revenue provides one on one assistance throughout the year at our Customer Service Center located at 5252 Decatur Blvd., Suite R, Indianapolis, Indiana.

Renewing of IRP Accounts

Renewal Accounts

During the renewal season the demands are so great that we offer specific dates during the month of December when you can get one on one help at any of our 10 district offices. For detailed information on the dates and locations look for the flyer that is inserted in your renewal packet.

Renewal Process

Schedule A

The Renewal Schedule A is a computer-generated form mailed to all accounts in good standing in October of each year. Each renewal reflects the full status of your fleet by individual vehicle.

Please return your renewal application as quickly as possible to avoid any delay in processing. The Schedule A with the new registration year clearly marked should include only those vehicles in which registration is sought for the new year. **ALL RENEWAL APPLICATIONS MUST BE RECEIVED BY THE FIRST BUSINESS DAY OF JANUARY.** Applications received after that date *will not* be guaranteed the issuance of credentials prior to the April 1 enforcement date.

The computer-generated form *must* be used for the renewal of apportioned registrations. The IRP Account Number previously issued to you will remain the same; however, the account number will be preceded by the last two digits of the new registration year.

Please review the following prior to completing the Renewal Schedule A:

- Make sure the address, phone number and person to contact are correct. If not, please line
 out printed information and correct legibly.
- The Social Security Number or Federal Identification Number and the U.S. DOT Number must be provided in the space designated.
- *Corrections* to vehicle information should be made by drawing a line through the incorrect information and writing the correct information above.
- To *delete a vehicle*, draw a light line through the vehicle information with the word "Delete" plainly written.
- Added vehicles should be listed on a Schedule C with required documentation and may be submitted with the renewal application. If movement of the added vehicle before April 1 is desired, two separate Schedule C's must be submitted; one for the current year and one for the new year along with supporting documentation
- You are responsible for verifying the weights and states listed for each vehicle.
- To *add a jurisdiction*, write the vehicle weight to the right of that jurisdiction and list estimated mileage on Schedule B. Please be aware of any new jurisdictions joining IRP.
- To *delete a jurisdiction*, draw a line through the weight listed in that jurisdiction for each vehicle.
- To *increase or decrease a weight*, draw a light line through the old weight and list the new weight to the right or same line as jurisdiction.

- If you do not want to renew previously issued 5 year plates, you must return the plates and cab cards to the IRP Section *on or before* April 17 of the new year. *Failure to do so will result in a billing for each 5 year plate for the State of California.*
- If you are requesting a 5 year semitrailer plate, write "5ST" in Column 2 of Schedule A.
- If you are requesting a permanent semitrailer plate, write "PST" in Column 2 of Schedule A.
- Once the renewal application is sent to the IRP Unit, changes can be made to the renewal only by filing a Schedule C.
- A complete Renewal check list is included in all packets.
- Any IRP plate and cab card regardless of type, must be returned to the IRP office on or before April 17th if vehicle is not being renewed (power unit, and trailer plates). Failure to do so will result in a billing statement for plates not returned.

Schedule B (See Appendix 2)

Schedule B is used to determine the type of operation of the fleet, the Proof of Financial Responsibility, and the mileage needed to compute fees.

The miles that you have to include on this report should cover the period **July 1 through June 30** of the year immediately preceding the new calendar registration year. For example, if you're registering for the 2000 registration year, report the miles you traveled during July 1, 1998 through June 30, 1999.

Total Fleet Miles are what you report in the mileage column following the jurisdiction. Total fleet miles is the aggregate mileage generated by all trucks or tractors that were part of the apportioned fleet during the reporting period including miles generated on trip permits. The total miles reported for any truck or tractor that was deleted from or added to the apportioned fleet during the period should be only the miles generated by the vehicle while it was part of the apportioned fleet during the reporting period.

The total miles for *trailers or semitrailers*, which are part of an apportioned fleet, are the miles generated by the power units of the fleet.

For example, if the trailers or semitrailers were towed by power units that were proportionally registered by the same fleet owner; and the trailers or semitrailers were part of two or more fleets; then the total miles are the miles generated by the power units during the reporting period.

This is true even though some of the power units did not actually travel a portion of their total miles in contracting jurisdictions where the proportional registration of such trailers or semi-trailers is sought.

Mileage reported on Schedule B includes all miles operated within each respective jurisdiction and it must conform to the definition of "total fleet miles" previously discussed.

Mileage is reported on Schedule B as either *Actual, Estimated, or Reported.* A discussion of each follows. It is critical that you indicate the method of mileage being reported on Schedule B by designating either the A, E, or R.

All information requested on Schedule B must be completed in full. Complete each column for jurisdictions in which apportioned registration is sought. Additional and specific instructions for completing the form are on the back of Schedule B.

Estimated mileage can only be used in the case of new operations or expanded operations. All estimated mileage should be indicated by filling in the circled "E" under the "Method" column, and should be a projection of anticipated actual operations.

If you are registering for IRP in Indiana but you were previously registered in another IRP jurisdiction, and the operation remains the same, *actual* mileage, not estimated, must be reported.

Second year and subsequent years estimated mileage in IRP jurisdictions will be charged in excess of 100% therefore resulting in a higher billing amount. Estimated mileage in non-IRP jurisdictions after your first year *will not be permitted*.

Estimated miles for New Operations: A "New Operation" is one in which an application contains a fleet of vehicles not previously registered. It does not include an existing fleet that is expanding the area of operation.

The initial application must contain a full statement of the *proposed* method of operation (Schedule G) and estimates of annual mileage in each of the jurisdictions. You should determine the individual vehicle and total fleet mileage to be used. The base jurisdiction may adjust all estimates if not satisfied with the plan of operation submitted. (See Appendix 13)

First year estimates in non-IRP jurisdictions may only reflect one trip state-line to state-line, unless you provide reasonable proof (i.e. a contract, last four quarterly fuel reports, etc.) at the time of registration that the mileage should be higher.

At renewal time, actual mileage accrued from the initial date of registration should be used. You will be subject to an audit on the actual miles traveled, regardless of the number of months operated.

If a new operation begins after April 1, you will be allowed to estimate on your first renewal since you may not have actual mileage accrued for the previous mileage reporting period. If this is the case, you must include a cover letter with your renewal application indicating the initial date of registration. This will help avoid the possibility of the renewal application being computed incorrectly.

If your new operation has any mileage experience of 30 days or more prior to renewal, the estimated mileage should be based upon this prior mileage information.

If your new operation is a result of combining or eliminating fleets, those combined or eliminated fleets will be subject to audit under normal audit criteria.

If you previously had a non-apportioned plate in Indiana or any other state, estimated mileage may be used.

Estimated or Reported Miles for Expanded Operation: An expanded operation is one in which you are adding an IRP jurisdiction(s) where you had not previously traveled or apportioned. If you have not previously traveled in the added jurisdiction(s), you must estimate the mileage based on your projections. A full statement of the proposed method of operations (Schedule G) must be included with your application.

If you previously traveled in the added jurisdiction during the mileage reporting period, you must use, as a minimum, the reported miles from your original Schedule B.

If you have already filed your application, and you need to amend or supplement it to include expanded operations, indicate "Expanded Operation -- Supplement" at the top of the form. When IRP jurisdiction(s) are added after the original percentages have been established for the current registration year, the mileage percentages for the added jurisdiction(s) will be computed as follows:

Mileage for the added jurisdiction(s) will be added to the previously-established total fleet miles to obtain new total fleet miles. The miles in each jurisdiction(s) added are then divided by the new total fleet miles to obtain the mileage percentages for the added jurisdiction(s).

Reported Miles: When you have travelled during the reporting period into jurisdictions where you choose not to apportion, you must still reflect this activity on schedule B and report the mileage traveled in that jurisdiction. In this case, you should designate with an "R" following the mileage amount.

The mileage percentages established on the original application will not be adjusted. This is particularly important to note if you previously traveled into a jurisdiction, did not apportion in that jurisdiction, and you now want to add that jurisdiction to your apportioned registration. When this occurs, the mileage originally reported for that jurisdiction (on your renewal) must be the same mileage reported when adding that jurisdiction back on.

As with any estimated mileage, a written proposed method of operations (Schedule G) must be included with your application.

Change of Operation: In a change of operation, where vehicles from eliminated fleets have been added to a previously existing fleet, only the mileage accrued by the previously existing fleet should be used for registration. The eliminated fleets will be subject to audit under normal audit criteria.

Supplemental Information

Schedule C - Supplemental Applications (See Appendix 4)

Schedule C is used to identify any changes made to the existing fleet. One Schedule C must be completed for each transaction.

Use Schedule C to:

$\sqrt{}$	Add vehicle
\checkmark	Delete vehicle
$\sqrt{}$	Transfer a plate to a vehicle within the same fleet
$\sqrt{}$	Add jurisdictions (with Schedule B or BN)
$\sqrt{}$	Increase weight on a vehicle
$\sqrt{}$	Request replacement plate
\checkmark	Request duplicate cab card
\checkmark	Request change of address
$\sqrt{}$	Request any other cab card correction

Schedule C must be completed in full. Detailed and specific instructions are on the back of Schedule C, but the following guidelines will also help you.

- *Adding vehicle(s)*, list each new vehicle individually in Section 3 and complete each column. Vehicles within the same weight and type can use the same Schedule C.
- **Deleting vehicle(s):** list each deleted vehicle individually in Section 4. Cab Cards for all deleted vehicles must be returned to the IRP Office.

No refund will be made for units deleted after April 1 of the new registration year. The plate may be transferred to a new vehicle added to the same fleet. Refer to the following section on Plate Transfers for more information.

• *Plate transfer(s):* plates may *not* be transferred from one fleet to another. Vehicles may be withdrawn from one fleet and added to another, but fees will be assessed when purchasing a new plate for the newly added vehicle.

Plates may only be transferred to *vehicles of the same type* (i.e. TK to TK, TR to TR), within the same fleet. An example would be when one vehicle replaces a vehicle previously deleted from the fleet and the vehicles are the same gross weight. Fees will only be due for those states which do not recognize transfer of registration. Additional fees may be assessed for the following states: Arizona, California, Colorado, Idaho, Minnesota, Mississippi, Montana, Nevada, North Dakota, South Dakota, Utah, Washington, and Wyoming. Indiana's Transfer Fee will always be assessed.

The vehicle originally assigned the plate should be listed in the "Deletions" section. The new or replacement vehicle should then be listed under the "Additions" section on the same Schedule C showing all information, including the weight. You must verify that the correct plate number is being transferred.

The original cab card for the deleted vehicle must be returned with your Schedule C. (If you don't have the original cab card, contact our office for further instructions.) The new vehicle *can not* be operated with the transferred plate until the new cab card is issued to the vehicle. However, a 60 Day Temporary Permit can be obtained.

• If you are reporting *gross weight increases*, know that the weights may be increased for a particular vehicle in any or all jurisdictions shown on the original application.

Additional registration fees will be due based on the difference between the registration fees applicable for the two gross weights multiplied by the mileage percentage.

Show weight increases on Schedule C by listing the vehicle at the old weight in the Deletions section, and the same vehicle at the new weight in the Additions section. List the new weights for each jurisdiction in Section 2.

• *Gross weight decreases* are not allowed on Schedule C for any jurisdiction other than Indiana (neither a refund nor a credit will be given). Weights may be decreased in all other jurisdictions only on the Renewal Schedule A.

- You can *add jurisdictions* to an original fleet by showing the new states and new weights in Section 2 of Schedule C. Please follow the guidelines below for this transaction:
 - √ Submit a Schedule C and Schedule B.
 - $\sqrt{}$ Check "add states" in Section 5 of Schedule C.
 - √ Place the appropriate weight next to the jurisdiction that is being added for each piece of equipment in the fleet, in Section 2. NOTE: Jurisdictions may not be added to individual vehicles: they must be added to the entire fleet.
 - √ On the Schedule B, complete the three columns following each jurisdiction being added, fill in the appropriate mileage, and designate the mileage method used. Mileage should reflect projection of planned operations or the "reported" miles.
- If you need a *replacement* because the **plate** was lost or stolen, a Lost Plate Affidavit (Form 6) must be obtained from the IRP Unit, Motor Carrier Services Section, a local license branch, or from your local Police Department. Once you have the form, the white copy must accompany the cab card and a completed Schedule C. The blue copy must be turned in to the enforcement agency where the plate was originally reported missing. You should indicate "Replacement Plate" in "Type of Application" section on Schedule C. Also, replacement plates are issued only to the same vehicle on your registration.

You can get a duplicate **cab card** by sending a completed Schedule C showing all vehicle information. Indicate "Duplicate Cab Card" in the "Type of Application" area of Schedule C.

When an Indiana apportioned **license plate or cab card** is lost or stolen, you have the option to order an Indiana IRP 60 Day Temporary Registration Permit *before* you operate on Indiana highways by submitting paperwork by mail or visiting our customer service center forsame day service. A vehicle not displaying proper identification is in violation and subject to enforcement action.

Checklist

Checklist

Bet	fore you mail your application schedules, make sure you do the following:
	List your IRP Account Number on all pages of the application.
	Write your Social Security Number or Federal Identification Number in the space(s) indicated.
	Fill in your U.S. DOT number or the U.S. DOT number of the Carrier whose operating authority you are operating under.
	List the correct IFTA or Intrastate Motor Carrier tax number in the space indicated.
	Draw a line through all vehicle information on the renewal form for vehicles to be deleted.
	Return plates for any deleted vehicle (power unit, and trailers) on or before April 15th or these will be billed at full year fees.
	Complete a Supplemental Schedule C for any/all vehicle(s) you wish to add.
	Submit Proof of Payment of Federal Heavy Vehicle Use Tax for all vehicles that have a taxable gross or combined gross weight of 55,000 pounds and over. (Schedule 1 of 2290 form stamped by IRS or unstamped Schedule 1 and copy of front and back of processed check for tax period of July 1, 1999 to June 30, 2000).
	Send a copy of your Motor Fuel tax permit or your IFTA License.
	Include a Statement of Existing Lease or a photocopy of the lease agreement for all leased vehicles being registered.
	Provide Proof of Ownership (a copy of the title or title application) for all vehicles on a new account application <i>and</i> when adding vehicles on Schedule C.
	A completed Power of Attorney form if someone other than the registrant is signing the application.
	Include a completed Schedule B and verify that all mileages are reported correctly according to directions. The mileage reporting period is July 1, 1998 to June 30, 1999.
	Make sure that you have <i>signed</i> all schedules where indicated in blue or black ink.
	Verify that all applications are completed.
	Send a completed Schedule G for all estimated mileage in which the mileage chart in Appendix 13 was not used.
	Circle the unit numbers on Schedule A if you are apportioning a vehicle in Colorado that accumulates 10,000 or less total miles.
	Wyoming Intrastate Authority.
	Owner operators - If the vehicle is registered in any IRP jurisdiction for the current registration period, but the apportioned registration card(s) and plate(s) were returned to the lessee, we must have a copy of that current apportioned registration card in order to prorate fees. The apportioned cab card must list the applicant as owner to qualify for prorated fees.

Checklist

☐ If submitting any new account or supplemental application(s) between November 1 and March 30 and you wish to operate before April 1, you will be required to submit two (2) applications; one for the current registration year and one for the upcoming new registration year.

If you forget to sign all of your schedules, this will delay the processing of your applications. Unlike the past renewal seasons, we will not mail the applications back to you. Instead, we will send you a signature form which you will sign and return to us. Your IRP returns are not considered filed until we have your signature!

Temporary Credentials

60 Day Temporary Permits

A 60 Day Temporary IRP Registration Permit is a permit issued solely to vehicles within established Indiana IRP fleets that are currently registered, or are in the process of registration.

When a Temporary Permit Registration has been granted, the vehicle is subject to the full registration process and to the same laws and fees as a valid license plate.

Improper use abuse of, or unaccountability of a Temporary Registration Permit will result in an assessment of a full 80,000 pound Indiana Registration Fee.

Temporary Permits are valid for a period of 60 days. The permits can not be transferred or used by another vehicle or carrier.

No 60 Day Temporary Permit will be issued to any vehicle on a new account until the account is paid. An exception to this rule is when an Indiana intrastate carrier, planning to expand into interstate movement opens an IRP account, and turns in the Indiana base plate to IRP for a refund. In this case a temporary permit can be issued on the new account.

Permits will **not** be issued to an account which is not in good standing.

Wire Service Permits may be issued in emergency situations, prior to the receipt of all necessary paperwork. All necessary paperwork must be received in the IRP office within fifteen (15) days. Failure to remit paperwork will result in a billing statement for the permit and your privileges for immediate permit issuance suspended for up to six (6) months for the entire account. Permits may be issued for adding a state(s), adding a vehicle(s), plate transfer(s), increasing weight, cab card corrections, and lost/stolen plates or cab cards.

Caution: It is critical that you review the temporary registration permit for accuracy. It is your responsibility to verify that all information shown on the permit is accurate prior to use. In case of an error, you must notify the wire service or the IRP Unit (whichever issued the permit) and a corrected permit will be issued. The effective dates on the original permit and the corrected permit will remain the same. Upon receipt of the corrected permit, you must return the incorrect permit to the IRP Unit within 10 days for Audit. If the original (erroneous) permit is not returned, you will be billed for both permits according to the information shown on each.

In the case of a lost permit, a replacement permit may be issued to the same vehicle; however, the effective dates on the replacement must always reflect the original dates.

A second consecutive permit will not be issued to any vehicle until all prior fees due for that vehicle have been paid. The only exception is if the IRP Unit has made an error that caused additional processing time.

All previous year permits issued after January 30 of the new registration year must expire on March 31. For example, a 1998/1999 permit that was issued in February of 2000 will expire on March 31, 2000. Another permit will be needed for the 1999/2000 year.

Temporary Credentials

No temporary permits will be issued to renewal vehicles or any previously registered vehicles.

No temporary permits will be issued to any additional vehicles until all renewal fees are paid. Vehicles added to the fleet will be billed with renewal if paid after February 15th, added vehicles on/during renewal period are subject to the 5% penalty.

Faxing and photocoping of the Indiana IRP 60 Day Temporary Registration Permit are *acceptable*.

Any alteration of the permit renders the permit invalid.

3-Day Trip Permit

In lieu of permanent registration credentials, an Indiana IRP 3-Day Trip Permit is required for all out-of-state carriers who are properly registered and insured in their base state, but have not apportioned for Indiana, and wish to drive in or through the State of Indiana. This requirement applies to any vehicle which qualifies under the definition of "apportionable vehicle".

The permit must be secured prior to entry and must remain with the vehicle while in the state. Refunds or credits can not be given for unused permits.

The Indiana IRP 3-Day Trip Permits are available through the wire services (see listing in the right column) or through the Department of Revenue.

The Indiana IRP 3-Day Trip Permit is issued for a period of three (3) days at a fee of \$15.00. (See Appendix 16) (for requirements see page 12)

Photocopies of the Indiana IRP 3-Day Trip Permit are not acceptable and law enforcement has been notified that a photocopy will deem the vehicle to be improperly registered. The photocopy will be confiscated. *Any* alteration to the permit renders the permit invalid.

If a valid 3 Day Trip Permit is not used in lieu of credentials, the driver of the vehicle is subject to enforcement action in the county in which he is apprehended and purchase of the Trip Permit is required before the vehicle can proceed.

The 3-Day Trip Permit allows both interstate and intrastate movement.

Permit Services

The current policy for issuing Temporary Registrations from the IRP office is limited to 5 per account at one time.

If a Temporary Registration has been obtained through a permit service, the **Registrant** is responsible for submitting all paperwork and required documents within fifteen (15) days to the IRP office.

Temporary Credentials

Listed below are the permit services authorized by the Indiana Department of Revenue to issue Temporary Registrations and Trip Permits.

Jet Permit, Ltd. (3 day and 60 day permits) P.O. Box 349 Hales Corners, Wisconsin 53130 (800) 788-0603 Outside Wisconsin (414) 425-7471 Inside Wisconsin

Transceiver United, Inc. (Comdata) (3 day and 60 day permits) 1421 Champion Suite 101
Carrollton, Texas 75006
Fuel & Trip Permits (800)749-0665
IRP 60 Day Permits (800) 749-7122 or (800) 749-6058

Tel-Trans National Permit Service (60 day permits) 3250 North Post Road, Suite 150 Indianapolis, Indiana 46226 (317) 895-6622 Inside Indiana (800) 428-5421 Outside Indiana

Hunter's Permit

An Indiana IRP Hunter's Permit is a limited permit issued to allow an owner operator to move his vehicle between Lessors in order to "hunt" for employment. It is valid for both intrastate and interstate travel. The Hunter's Permit will be issued to vehicles or combinations of vehicles at the *unladen* weight only. *If a load is attempted to be carried, the Hunter's Permit is rendered invalid.*

The Hunter's Permit is issued only to registrants who are both owner and operator of the vehicle and it will be issued only to vehicles previously registered in Indiana *or* newly purchased. To obtain a Hunter's Permit, you will need:

- $\sqrt{}$ A copy of your previous registration (cab card).
- $\sqrt{}$ A copy of your title.
- ✓ Insurance information regarding the insured, insurer's name and the policy number.
- $\sqrt{}$ A \$10.00 payment in cash (if an over the counter transaction), company or personal check, or money order.

Any alteration renders the permit invalid.

The Hunter's Permit is issued for a period of thirty (30) days, the fee is \$10.00, and it is valid for only one combination of vehicles. Hunter's permits are available *only* through the IRP Unit of the Indiana Department of Revenue: you can *not* get them at the local license branch. The Hunter's Permit can be mailed to the requestor or picked up in the Motor Carrier Services Walk-in Service Center. Contact the Indiana IRP Unit at (317) 615-7340.

Pursuant to Indiana Statute IC. 9-18-7-6, the Indiana Department of Revenue may now sell Hunters permits to carriers in bulk quantities. These permits can be sold and issued to owner operators when leases terminate. To order or for more information, contact the IRP unit.

Calculating Your Fees

Your fees will be calculated by the IRP Unit of the Indiana Department of Revenue. We will then send you a billing. The following information is simply to let you know *how* your fees are calculated.

- (1) The apportioned percentage is calculated from Schedule B by dividing in-jurisdiction actual miles by total fleet actual miles generated during the preceding year (July 1 June 30), computed to the nearest thousandth. This percentage remains in effect (for all supplemental application schedules) during the registration year. Note: If in-jurisdiction miles are estimated, these miles are divided by the total actual and estimated fleet miles.
- (2) The fee for each vehicle is based on the Fee Schedule for each jurisdiction. Add the fees for each vehicle in the fleet to determine the total amount needed, per jurisdiction, to register all the vehicles.
- (3) Multiply the amount of total fees, per jurisdiction, by the percentage.
- (4) The total fees multiplied by the percentage is the amount owed for each jurisdiction.
- (5) The combined fees for all jurisdictions equals the total apportioned fees due for apportioned registration of the fleet for the registration year.

An example of how license apportionment applies is: An 80,000 pound tractor is Indiana-based and operates in Indiana, Illinois, Kentucky, and Ohio. The total preceding year actual mileage for the tractor was 100,000 with an exact 25,000 miles in each of the four jurisdictions. Under the apportioned registration, the license fees will be computed as follows:

Jurisdiction	Jurisdiction Mileage	Percentage of Total		Full Year Fees per Jurisdiction		Apportioned Fees
Indiana	25000	0.25	Х	1350	=	337.5
Illinois	25000	0.25	Х	2790	=	697.50
Kentucky	25000	0.25	Х	1260	=	325
Ohio	25000	0.25	Х	1630	=	407.50
Total	10000			7030		1767.50

In reality, the individual fee schedules are seldom this simple. Again, do *not* calculate your own fees. The Billing Notice will present all percentages and fees. Fee Schedules for IRP states are available upon request: simply call or write our office. **However, be aware that we can not quote fees prior to generating your billings by the computer system.**

Prorated Fees

Beginning with the 1996 registration year any vehicles registered with the purchase of a new license plate on or after October 1, are assessed a prorated Indiana registration fee for the remaining months of the current registration year. The fee is prorated from the full year fee, to a monthly basis. The fee charged is for the remaining months of the registration year, and a partial month is considered a full month for fee purposes. Registrations *before* October 1 are still subject to the full year Indiana fee.

NOTE: In Indiana, there are no prorated fees for 5 year semi trailer or permanent trailer plates, or 3,000 lb. trailer plates.

Refunds

The IRP Unit of the Indiana Department of Revenue will issue refunds only under the following conditions:

- An error was made by the IRP Unit in the calculation of your fees.
- A duplicated registration of a vehicle exists where fees have actually been paid twice under the same IRP account.
- An IRP audit reveals an overpayment of Indiana fees.
- An Indiana non-apportioned plate is purchased in error or your operation changes from intrastate to interstate.

An Indiana non-apportioned plate refund may be issued if your operations changed to interstate after the plate was used. Your refund request must include a completed Indiana IRP application and all supporting documentation. To qualify for this refund, the vehicle must be the same (i.e. same vehicle identification number) and the IRP account must be the same (i.e. same federal employer's identification number) as the non-apportioned plate registration. Base plate conversion refunds are prorated for Indiana after October 1 of each registration year.

• A unit is deleted and the new plate and cab card are returned to the IRP Unit *before* April 15th of the new registration year. (Example: a 2000 plate and cab card must be returned before April 17th 2000, regardless of when the plate was purchased).

Refunds will not be issued for any vehicle for which an Indiana IRP 60 Day Temporary was issued.

All refund requests should be made, in writing, to the IRP Unit within 30 days of payment.

NOTE: You must apply to the other IRP jurisdictions individually for apportioned refunds due to audit findings. Indiana can only refund the Indiana portion of fees paid, but will forward your requests directly to the member states. (See Appendix 14)

Issuance Fees

In addition to the registration fees, you will be charged a fee for various transactions. These fees are as follows and apply when replacement or transfer plates are issued, and when cab cards and duplicate cab cards are issued:

Replacement License Plate: \$3.00 Transferred Licensed Plate: \$3.75* Cab Card: \$5.00 Duplicate Cab Card: \$1.00

Since the above transactions (other than an original or duplicate cab card) require a cab card, you may expect to pay the cab card fee of \$5.00.

An additional fee of 75¢ per vehicle will be added to each category for Indiana-based Registrants only. This fee includes a 25¢ Public Safety Fee and a 50¢ Proof of Financial Responsibility fee. Both are required by Indiana Statute.

^{*} There may also be fees assessed for other jurisdictions on transfer plate transactions.

Shipping and Handling Fees

The total fees due on the Billing Notice will include shipping and handling fees. If you choose to pick up your license plates or license plate stickers, you must subtract that amount from the total and write "pick up" clearly on the billing notice *before* you send it in with your payment.

The mailing fees are:

 1 or 2 plates:
 \$1.50 each

 3 to 9 plates:
 \$1.00 each

 10 or more plates:
 \$.50 each

If your credentials are returned to us due to an incorrect mailing address or any other error, additional mailing fees will be charged to you *before* your credentials are re-mailed.

Other Fees

The *State of Colorado* has two fee schedules for commercial vehicles. One schedule covers vehicles that accumulate 10,000 miles or less annually in all jurisdictions. The other fee schedule covers all other commercial vehicles. Any Indiana registrant apportioning a vehicle that would accumulate 10,000 or less total miles, and is registering that vehicle in Colorado, must indicate this on Schedule A, Renewal Schedule A, or Schedule C. Simply circle the unit number to indicate that the total miles are 10,000 or less. Unless the unit is so marked, the fee charged for Colorado will be from the schedule for vehicles accumulating over 10,000 miles annually.

Carriers with *Wyoming Intrastate Authority* will be billed for the County Tax for all power units and trailers.

Trucks (TK)

Declared gross weight not to exceed:

16	,000 lbs	
20	,000 lbs	
23	,000 lbs	
26	,000 lbs	
30	,000 lbs	
	,000 lbs	
42	,000 lbs	506.00
	,000 lbs	
	,000 lbs	
	,000 lbs	
	.000 lbs	
	ver 66,000 lbs	

Tractors (TR or TT)

Declared gross weight not to exceed:

20,000 lbs	170.00
26,000 lbs	
30,000 lbs	
36,000 lbs	495.00
42,000 lbs	
48,000 lbs	660.00
54,000 lbs	
60,000 lbs	
66,000 lbs	865.00
72,000 lbs	975.00
74.000 lbs	1050.00
76,000 lbs	1165.00
78,000 lbs	1240.00
Over 78,000 lbs	

Wreckers (WR)

Declared gross weight not to exceed: 16,000 lbs
Trailers (FT)
Declared gross weight not to exceed:
3,000 lbs
5,000 lbs
7,000 lbs
9,000 lbs
12,000 lbs
16,000 lbs
22,000 lbs
Over 22,000 lbs
Semi Trailers (ST)
Semi Trailer (1 Year)
Five Year Semitrailer (5-ST)
First year
Second year
Third year
Fourth year
Fifth year

Five years of Indiana fees (including wheel tax if applicable) and one year of foreign tax are collected at the time of initial registration. The cab card is valid for five years but remains in a pending status each year until the full foreign fees are paid for the new registration. All five year semitrailer plates that you delete from your renewal Schedule A must be returned to the IRP Unit *no later than April 15th*. If you do not return the plate(s) by April 15th, a bill will be processed.

Commercial Vehicle Excise Tax

Effective January 1, 2000, the Indiana fee module must be changed to add a new tax called the Commercial Vehicle Excise Tax, in addition to Indiana's registration fees, which have not changed.

What Vehicles will the Tax Apply to?

The Commercial Vehicle Excise Tax will apply to all tractors, trucks, truck-tractors, trailers and semi-trailers. Buses subject to apportioned registration under the International Registration Plan **are not** subject to this tax.

How the tax will be calculated

Owners of commercial vehicles paying an apportioned registration to the State of Indiana under the International Registration Plan, shall pay an apportioned tax calculated by dividing instate actual miles by total fleet miles generated during the preceding year. If in-state miles are estimated for purposes of proportional registration, these miles are divided by total actual and estimated fleet miles.

The apportioned Commercial Vehicle Excise Tax will be calculated according to the following formula:

Tax Rate X Indiana Mileage Percentage = Apportioned Commercial Vehicle Excise Tax

When is the Tax Due

The tax is considered due and payable on or before the regular annual registration date in each year in which the owner is required under the motor vehicle registration laws of Indiana or the terms of the International Registration Plan, to register vehicles and the excise tax shall be paid at the time the vehicle is registered by the owner. The payment of the excise tax imposed shall be a condition of the right to register or re-register the vehicle.

Failure to pay the excise tax is subject to penalty and interest imposed by the State of Indiana.

How do we Report Payment of the Commercial Vehicle Excise Tax to the State of Indiana The excise tax collected is a dedicated fund and is to be reported on the Indiana IRP recap/transmittal as a separate line item from the Indiana registration fee. The recap/transmittal should include: the full excise tax rate, the mileage percentage, the apportioned excise tax fee collected, the weight classification, the full registration fee, the apportioned registration fee and the total amount collected.

Clarification of Commercial Vehicle Excise Tax Fee Schedule

The first fee schedule is to be used for all vehicles that are classified as a truck. The second fee schedule is to be used for all vehicles taht are classified as a tractor, including truck-tractors and road tractors. The third fee schedule is to be used for all full-trailers. There is a one dollar fee for all semi trailers. Both of these fees (for trailers) will be collected only in Indiana based trailers.

All plate transfers will be charged at the full rate for the new vehicle and all weight increases will be charged the difference in excise tax between the old weight and the new weight.

The Indiana Commercial Vehicle Excise Tax is apportioned by the Indiana mileage percentage factor. The excise tax for the calendar year 2000 **IS NOT** prorated on a monthly basis.

The excise tax will be at a different, yet to be determined rate for the registration year 2001 and each year beyond the year 2000. Notification of the new rate will be given each year, prior to renewal registration.

Declared Gross Weight (pounds)

20000 11	-18-14 (Pourrus)	
Greater than	Equal to or less than	Tax
11,000 lbs.	16,000 lbs.	\$11
16,000 lbs.	20,000 lbs.	\$14
20,000 lbs.	23,000 lbs.	\$19
23,000 lbs.	26,000 lbs.	\$19
26,000 lbs.	30,000 lbs.	\$23
30,000 lbs.	36,000 lbs.	\$33
36,000 lbs.	42,000 lbs.	\$40
42,000 lbs.	48,000 lbs.	\$50
48,000 lbs.	54,000 lbs.	\$58
54,000 lbs.	60,000 lbs.	\$64
60,000 lbs.	66,000 lbs.	\$68
Over 66,000 lbs.		\$76

For tractors used with a semitrailer

Based on the declared gross weight of the tractor-semitrailer combination

Declared Gross Weight (pounds)

Greater than	Equal to or less than	Tax
0 lbs.	20,000 lbs.	\$13
20,000 lbs.	26,000 lbs.	\$25
26,000 lbs.	30,000 lbs.	\$31
30,000 lbs.	36,000 lbs.	\$39
36,000 lbs.	42,000 lbs.	\$43
42,000 lbs.	48,000 lbs.	\$52
48,000 lbs.	54,000 lbs.	\$57
54,000 lbs.	60,000 lbs.	\$63
60,000 lbs.	66,000 lbs.	\$69
66,000 lbs.	72,000 lbs.	\$77
72,000 lbs.	74,000 lbs.	\$83
74,000 lbs.	76,000 lbs.	\$92
76,000 lbs.	78,000 lbs.	\$98
Over 78,000 lbs.		\$107

The fee is one dollar (\$1) for a semitrailer, including a semitrailer converted to a full trailer through the use of a converter dolly.

The excise tax on a semitrailer that is registered on a permanent basis, or on a multi-year basis, shall be due on or before the regular date each year in which the owner is required to renew such registration.

For a trailer having a gross weight in excess of three thousand (3,000) pounds.

Based on the declared gross weight of the trailer

Declared Gross Weight (pounds)

Greater than	Equal to or less than	Tax
3,000 lbs.	5,000 lbs.	\$1
5,000 lbs.	7,000 lbs.	\$2
7,000 lbs.	9,000 lbs.	\$2
9,000 lbs.	12,000 lbs.	\$6
12,000 lbs.	16,000 lbs.	\$9
16,000 lbs.	22,000 lbs.	\$13
Over 22,000 lbs.		\$18

Permanent Semitrailers (PST)

The full fee of \$65.00 is collected at the time of initial registration. The cab card is valid for the full term of the license plate. There is no expiration date shown, but the annual renewal fee of \$2.00 will be collected on the renewal billing (unless the permanent plate issued is deleted and returned). A new cab card will not be issued; however, if your renewal billing is not paid, your account will be suspended. The suspension includes all plates issued to your account.

One year of foreign fees are included with the initial billing and each annual renewal. All permanent semitrailer plates deleted from your renewal Schedule A must be returned to the IRP unit no later than April 15th or a billing will be issued.

Buses (BS)

BUS A - (Commercial Intercity)

Declared gross weight not to exceed:

16,000 lbs	100.00
20,000 lbs	125.00
26,000 lbs	150.00
30,000 lbs	220.00
36,000 lbs	294.00
42,000 lbs	382.00
48,000 lbs	
54,000 lbs	540.00
60,000 lbs	
Over 60,000 lbs	660.00
Bus C - Not For Hire	

Payments and Penalties

Billing Notices

When your new or renewal application is reviewed and approved, the IRP Unit will send you a Billing Notice. *Do not send any payment or a blank check until you have received a billing notice*. The Billing Notice is sent in duplicate and will be mailed to the mailing address that you indicated on your application. Indiana fees and the apportioned fees due each jurisdiction are itemized on this billing notice. The total fee due amount reflects all fees owed for this billing. Please verify the information on the billing notice prior to payment.

If you find that you need to be billed for a different amount, understand that re-billings to change or delete vehicles are done only *prior* to payment of your registration fees. If you need to be re-billed because your actual mileage is different, you will need to provide a written explanation of the mileage changes. After a review of the mileage changes your account may be recommended for audit.

Although re-billings are possible as described above, we do not encourage it since re-billing will delay your application process and you are not guaranteed your credentials by April 1. Please note: a rebill due to changes in mileage or jurisdictions dropped **will not** necessarily result in a lower bill.

Payments

Payments must be made by cash, check, certified check, cashier's check, money order, company check, VISA or MasterCard. The IRP Unit can not be responsible for and *will not* accept cash payments sent through the mail. Checks should be made payable to the Indiana Department of Revenue and mailed to:

Indiana Department of Revenue Motor Carrier Services Division IRP Unit 5252 Decatur Blvd., Ste. R Indianapolis, Indiana 46241

Please write your entire account number, including supplement number (found on your billing notice) on your check.

Payments and Penalties

NOTE: New accounts must be paid by cashiers check, money order or the credit cards listed above. Personal checks will not be accepted and there are no exceptions.

CAUTION: If a check is returned to us unpayable, your privilege of making payment by check will be revoked. You will also be subject to the bad check penalties discussed later.

Due Dates

All renewal payments are due on or before February 15th of the new year. Payment of all other transactions must be made within 15 days of the billing date. There are no extensions to these dates.

Penalties

Late payments on renewals are assessed a penalty of 5% of the total fees due. Overdue billings of any kind will also result in a temporary suspension of your account. Suspension means that no further work will be processed and no temporary permits will be issued until full payment is received. Payments received on additional registration billings or supplemental billings, when your account is suspended will be applied to the overdue billing amount until paid in full.

Bad Check Penalties

If a check is returned to us unpayable, you are subject to a penalty of 10% of the face amount of the check and interest accrued daily. **Caution:** The penalty increases to 100% of the face amount of the check after 10 days. In other words, if you don't make full restitution within 10 days, the penalty for a bad check is 100% of the amount of the check.

Another consequence of making payment with a bad check is that your privilege of making payment by checks will be revoked.

The above penalties also apply to stop payment on a check or credit card.

Outstanding Fees

All outstanding billings must be paid in supplement number sequence. Payments received "out-of-order" may be returned to you or applied to the other billing amounts.

If you submit an IRP Application, but never pay the billing, and no permanent or temporary credentials are issued, your billing can be deleted.

NOTE: ALL OUTSTANDING PREVIOUS-YEAR BILLINGS MUST BE PAID PRIOR TO THE ISSUANCE OF NEW-YEAR CREDENTIALS!

Plate Display and Enforcement

Apportioned Plates

Indiana will issue apportioned power unit plates to trucks, tractors, truck-tractors, buses, mobile home toters, and Recovery Vehicles which fall under the definition of "apportionable vehicle".

Motor Carrier Services for the year 2000 will issue cab cards annually for permanent power unit plates. No expiration stickers will be issued for one year semi-trailers only with a cab card annually.

Apportioned *trailer* plates are required on vehicles traveling in California. *Converter gears* will be issued apportioned trailer plates if traveling in or through California.

Plate Display and Enforcement

For every vehicle registered under the International Registration Plan, Indiana will issue:

 \sqrt{A} A license plate bearing the word "App" to all newly registered vehicles.

√ A registration (cab card) will be issued each renewal year and will indicate the IRP mem ber jurisdictions in which the vehicle is registered, and the registered weight for each jurisdiction, in addition to general registration information.

Where to Display

Identification credentials must be displayed as follows:

- $\sqrt{}$ License plates must be displayed on the front of tractors and truck-tractors, and on the rear of trucks, trailers, buses, and converter gears.
- $\sqrt{}$ The cab card must be carried in the vehicle for which it is issued.

Caution: Indiana requires each vehicle to be registered at the maximum gross weight according to vehicle type.

When to Display

New plates and cab cards *must* be displayed by 12:00 A.M., April 1 of the new registration year. New plates and cab cards can be displayed before April 1 of the new registration year *only* when accompanied by the current year cab card.

Violations

Vehicles not displaying the current license plate and cab card, a valid trip permit, or temporary registration in lieu of credentials, will be in violation and the driver will be subject to enforcement action. Enforcement action includes, but is not limited to violation citations, fines, and/ or vehicle impoundment.

Apportioned license plate extensions after April 1 will **not** be provided under any circumstances.

Record Keeping

Form 2290

You are required to keep copies of all your Federal Heavy Vehicle Use Tax Returns, Form-2290 and Schedules for at least the previous three years plus the current year.

Vehicle Information

For each vehicle, a record of the following should be kept:

- A description of the vehicle, including its serial number.
- The weight of the loads carried by the vehicle.
- The date the vehicle was acquired and the name and address of the person from whom it was purchased.
- The first month of the tax period in which its first taxable use took place.
- The date sold and transferred, and the name and address of the person to whom it was transferred or sold.

Record Keeping

- Evidence of whether the tax was paid or suspended for any secondhand taxable vehicle acquired and registered in the registrant's name during a tax period.
- Record of mileage for those vehicles for which a suspension of the tax was requested.

Mileage Information (IVMR)

You need to keep records to substantiate all mileage reported on the Schedule B, as accrued during the mileage reporting period of July 1 through June 30 of the year immediately preceding the registration year.

Your operational records must be documents that support the miles traveled in each jurisdiction, and the total miles traveled. Examples include items such as fuel reports, trip permits, logs, or computer runs that can be supported by *source documents* when requested by the base jurisdiction. An acceptable source document to verify fleet mileage is some type of "Individual Vehicle Mileage Record" or IVMR. IVMR's *must* contain the following basic information. (See Appendix 7)

- The starting and ending dates of the trip.
- The trip origin and destination by city and state.
- The route of travel and/or the beginning and ending odometer or hubometer reading of the trip.
- The total trip miles.
- The mileage by jurisdiction.
- The unit number or the vehicle identification number.
- The vehicle fleet number.
- The registrant's name.
- The trailer unit number.
- The driver's signature and/or name.

An IVMR must be completed for each movement of the vehicle.

Computer printouts and monthly reports such as fuel reports are merely recaps and are not acceptable at face value. These *must* be supported by an IVMR in order to be of any use during an audit. Trip leases and trip permits during the mileage reporting period should be attached to the IVMR.

An IVMR is worthless unless the information recorded is accurate and readable. The mileage figures entered on the IVMR can be obtained from various sources such as odometer and/or hubometer readings, state maps, or a household goods mileage guide, as long as the method used is consistent. In recording the actual mileage of a vehicle, the carrier must report all movement (interstate and intrastate) including loaded, empty, dead-head and/or bobtail miles, and trip lease miles. *Miles operated under trip permits must also be included.* A copy of the trip permit should be retained with your IVMR for audit purposes. Also, the miles operated under trip permits must be reported on the Schedule B.

Record Keeping

The mileage reported on Schedule B *must* be supported by accumulated IVMR's, and you *must* prepare a monthly recap within which the miles are broken down by unit and by state. From this the yearly recap can be prepared.

All registrants are liable for the proper maintenance of their mileage records.

Individual vehicle mileage records from July 1 through June 30 of each reporting period must be maintained.

Mileage records are required for the current year, and the three (3) preceding registration years. Any Registrant failing to maintain adequate records for a unit or units qualified in the Registrant's fleet during the reporting period is subject to full fee assessment for each unit involved.

Audits

According to the International Registration Plan (IRP), Indiana is required to audit all Registrant records. The purpose is to ascertain proper mileage reporting and payment of fees. Operational records kept by the carrier should be for individual vehicle mileage in order to provide adequate mileage data for each apportioned vehicle.

A record should also be maintained for each vehicle licensed for interstate operation. The individual vehicle mileage record should be maintained where the vehicle is dispatched or at the central office of the carrier. When a vehicle is transferred from one dispatch point to another, a new record should be prepared at the new dispatch point.

The sample form in the "Exhibits" Section is designed to show the continuous movement of the individual vehicle. Trips should be listed in chronological order. Any time lapses and unaccounted for movements must be explained in sufficient detail to satisfy the auditor that all mileage is properly recorded. (See Appendix 6 & 7)

The auditor will notify you in writing to schedule the date of the audit. If your records are not made available after the thirty day notice, you may be assessed by all jurisdictions affected fees and penalties based upon an estimation of the operation by the base jurisdiction and/or you may be assessed 100% registration fees for the base state.

In the event your operational records are not located in the base jurisdiction and it becomes necessary for the base jurisdiction to send auditors to the place where such records are normally kept, the base jurisdiction may require you to reimburse the base jurisdiction for per diem and travel expense of its auditors incurred in the performance of such audit.

Contact Agencies

Federal Heavy Vehicle Use Tax

Internal Revenue Service PO Box 44211 Stop 60 Group 11 Indianapolis, IN 46244 (800) 829-1040

International Registration Plan

Indiana Department of Revenue Motor Carrier Services Division IRP Unit 5252 Decatur Blvd., Ste R Indianapolis, IN 46241 (317) 615-7340

Oversize/Overweight Permitting

Indiana Department of Revenue Motor Carrier Services Divison Oversize/Overweight Permit Section 5252 Decatur Blvd., Ste. R Indianapolis, IN 46241 (317) 615-7320

Fuel Tax

Indiana Department of Revenue Motor Carrier Services Division Fuel Tax Section 5252 Decatur Blvd., Ste. R Indianapolis, IN 46241 (317) 615-7345

Operating Authority

Indiana Department of Revenue Motor Carrier Services Division Tax and Authority Section 5252 Decatur Blvd., Ste. R Indianapolis, IN 46241 (317) 615-7290

Safety Inspection

Indiana State Police Motor Carrier Services Division 5252 Decatur Blvd., Ste. J Indianapolis, IN 46241 (317) 615-7373

Definitions & Terms

Agent - Lessor and/or Service Representative: One who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a carrier for transportation of property by a household goods carrier.

Axle: An assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration, an "axle" is any such assembly whether or not it is load-bearing only part of the time. For example, a single unit truck with a steering axle and two axles in a rear-axle assembly is an apportionable vehicle even though one of the rear axles is a so-called "dummy", "drag", "tag", or "pusher" type axle.

Axle Weight: The weight transmitted to the surface by one axle or a combination of axles in a tandem assembly.

Base Jurisdiction: For the purpose of fleet registration, the jurisdiction where the Registrant has an established place of business, where mileage is accrued by the fleet, and where operational records of such fleet are maintained or can be made available. If a Registrant operates more than one fleet and maintains records for each fleet in different places, the base jurisdiction for a fleet shall be the jurisdiction where an established place of business is maintained, where records of the operation of that fleet are maintained, and where mileage is accrued by that fleet.

Registrants based in any jurisdiction which is not a member of the IRP and who have been licensing vehicles in any IRP member jurisdiction using basing point, allocation, or proration may declare the member jurisdiction where the most mileage has been accrued for the purpose of IRP registration until such time as the Registrant's base jurisdiction becomes a member of this agreement.

In those cases where household goods carriers' equipment is to be registered in the base jurisdiction of the service representative, the equipment shall be registered in said service representatives' name and that of the carrier as lessee with the apportionment of fees according to the combined records of the service representative and those of the carrier. Such records must be kept or made available in the service representative's base jurisdiction.

Base Plate: A term normally associated with proportional registration that applies to the license plate(s) issued by the base jurisdiction. A base plate issued by the base jurisdiction for interstate travel under the IRP is the only registration identification plate needed by the vehicle when traveling through any member jurisdiction unless traveling in some jurisdictions out west; for example (CA, OR, WA and NV). In this case it is the registrants responsibility to contact these jurisdictions for additional requirements (see Appendix 14). An *intrastate* vehicle traveling solely in Indiana can obtain an Indiana plate from the local license branch or the Motor Carrier Services Division. IRP can issue Indiana base plates with the weight of 16,000 lbs. or more if you currently have an IRP Account in good standing. For more details call the IRP office at (317) 615-7340.

Bus (BS): A vehicle designed for carrying more than 10 passengers and used for the transportation of persons. (See Appendix 17)

Definitions & Terms

When completing your annual IRP application, the seating capacity, horsepower, unladen weight, and combined gross weight should be provided.

Buses used in "Pool" operations are required to apportion in all jurisdictions. Registration for such "Pool" fleets will be based solely on the relationship of base jurisdiction miles versus total miles operated as follows:

- The Registrant must file an apportioned application with the base jurisdiction listing buses assigned in pools.
- At the option of the Registrant, total miles may be the sum of all actual in jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool.
- After determining the total miles by either of the above methods, in-jurisdiction
 mileage percentages shall be derived by dividing the total miles into the injurisdiction miles.
- Miles generated outside the designated pool are deemed to be reciprocity miles.

Apportioned registration for charter buses based in Indiana is optional. If apportioned, you must apportion for all states in which mileage is accrued.

Cab Card: A registration card issued by the Base Jurisdiction for a vehicle of an apportioned fleet which identifies the vehicle, plate number, and registered weight per jurisdiction and shows the jurisdictions where the vehicle is properly registered.

Combined Gross Weight: The weight of a tractor or truck-tractor, plus the weight of any trailer or semitrailer with cargo transported thereon. This weight is normally used in Indiana for tractors, truck-tractors, and mobile home toters.

Commercial Vehicle: A bus, truck, or truck-tractor and trailer combination which is used or maintained for transportation of persons or property for-hire, compensation, profit, or in furtherance of a commercial enterprise.

Converter Gear (CG): An auxiliary undercarriage assembly with a fifth wheel and tow bar used to convert a semitrailer to a full trailer.

Converter gears must be listed on your annual IRP application if you are operating into or through the state of California. The converter gear should display a full gross weight trailer plate for the total combined weight of the converter gear *plus* the loaded weight of the trailer it is converting.

Double Bottom (DB): A combination of a power unit pulling two semitrailers or a semitrailer and a full trailer. (See Appendix 17)

Established Place of Business: A physical structure owned, leased, or rented by the fleet registrant. The location of the physical structure must be designated by street number or road location, be open during normal business hours, and have located in it:

Definitions & Terms

- a telephone(s) publicly listed in the name of the fleet registrant;
- a person or person(s) conducting the fleet registrant's business; and
- the operational records of the fleet (unless such records can be made available).

Exempt/Restricted Vehicles: Exemption from apportioned registration applies to the following types of vehicles as applicable agreements, understandings, or declarations so provide.

- \sqrt{Buses} used in the transportation of chartered parties.
- √ Commercial vehicles traveling entirely intrastate such as those used for city pick-up and delivery.
- √ Commercial vehicles displaying restrictive plates which have geographic area, mileage, or commodity restrictions.
- √ Farm registered vehicles based and registered in a jurisdiction which is a
 member of the IRP and owned by an individual who is engaged in farming and
 used by such owner to transport agricultural products produced by the owner,
 or property purchased by the owner for use on his farm.
- √ Government-Owned vehicles.
- √ Recreational vehicles used for personal pleasure or travel by an individual or family and not used in connection with any business endeavor.

The State of Indiana has 4 restricted/exempt plates that are commonly used. Below is a list describing those restricted plates and their definitions:

- √ Dealer Plate used for those persons engaged in the business of manufactur ing, buying, or selling motor vehicles.
- Manufacturer Plate for those persons engaged in the business of constructing or assembling motor vehicles.
- Transport Operator Plate used by persons engaged in the business of fur nishing drivers and operators, for the purpose of transporting vehicles from one place to another by the driveaway or towaway methods; or any nonresident dealer, manufacturer engaged in such operation or business, or any business which prepares their own newly purchased vehicles and delivers them to the locations where the vehicles will be based, titled and registered.
- √ Special Machinery Plates used for implements of husbandry, well drilling equipment, ensilage cutters, paint spray outfit, livestock dipping equipment, seed cleaning and treating equipment, and other farm-related machinery.

NOTE: These plates are exempt from the International Registration Plan and reciprocity should be granted by IRP jurisdictions. However, paper plates may not be honored when hauling out-of-state.

Factory Price: This information is required for Wyoming and Colorado and this field is also required for the IRP Billing System. Wyoming uses 90% of the manufacturer's suggested retail price. Colorado uses 75% of the manufacturer's suggested retail price.

Fifth Wheel: A device used to connect a truck-tractor or converter dolly to a semitrailer.

Fleet: One or more apportionable vehicles. Generally, this includes commercial vehicles utilized by an owner or operator to conduct his operations or, under the terms of an agreement, those interstate vehicles required to be proportionally registered. For filing purposes, a fleet is a grouping of vehicles that are all apportioned for the same jurisdictions.

Gross Weight: The unladen (empty) weight of a vehicle plus the weight of the load carried on that vehicle. For vehicles in combination, the gross weight of the power unit would be the empty weight of the power unit plus the loaded weight of the portion of the trailer resting on the axles of the power unit. For the trailer, enter empty weight plus the weight of the heaviest load to be transported on the rear axle. This weight is normally used in Indiana for trucks, wreckers, full trailers, converter gears, and buses.

Hot Shot: The following guidelines have been established by Indiana for those registrants wishing to plate a "Hot Shot":

- The vehicle can be registered as a truck-trailer combination as long as the maximum length of the combination does not exceed 60 feet; or
- The vehicle can be registered as a tractor semitrailer combination, in which case there is no overall maximum length requirement of the combination, how ever the length of the semitrailer can not exceed 53 feet.

If the title states the vehicle is a truck, it does *NOT* have to be retitled to be registered as a tractor, although a tractor can *NEVER* be registered as a truck.

A semitrailer does not have to be titled as such in order to be plated as a semitrailer. (Title reads TR for trailer). For "Hot Shots", it is the option of the registrant to plate vehicles for that registrant's utilization. NOTE: The above information applies to Hot Shots only!

Household Goods Carriers: Household goods carriers, using equipment leased from service representatives, may elect to base the equipment in the base jurisdiction of the service representative or that of the carrier.

If the base jurisdiction of the service representative is elected, the equipment shall be registered in the service representative's name and the carrier as lessee. The apportionment of fees shall be according to the combined mileage records of the service representative and those of the carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the election is the base jurisdiction of the carrier, the equipment shall be registered by and in the name of the carrier and that of the service representative as the lessor. The apportioning of fees shall be according to the mileage records of the carrier and service representative which must include intrastate miles operated by those vehicles. The records must be kept or made available in the base jurisdiction of the carrier. Service representatives properly registered under this election, shall be fully registered for operations under their own authority as well as under the authority of the carrier.

For equipment owned and operated by owner-operators, other than service representatives, and used exclusively to transport cargo for the Household Goods Carrier, the equipment shall be registered by the carrier in the base jurisdiction of the carrier, but in both the owner-operator's name, and that of the carrier as lessee, with the apportionment of fees according to the records of the carrier.

Interstate Movement: Vehicle movement between or through two or more jurisdictions.

Intrastate Movement: Movement of a vehicle from one point within a jurisdiction to another point within the same jurisdiction regardless of the routes traveled.

IVMR: Individual Vehicle Mileage Record required of all apportionable vehicles. The original record is generated in the course of actual vehicle operation and is used as a source document to verify the Registrant's application for accuracy. (See Appendix 6 & 7)

Jurisdiction: A state, territory, or possession of the United States, the District of Columbia, or a state province, or territory of a country.

Leased Vehicles: In a lessee-lessor relationship where one leases to another, the lessor who is the titled owner may decide in whose name the plate is registered. An apportioned operator may temporarily lease equipment to another apportioned fleet operator, and the lessor shall be responsible for reporting the miles traveled by the leased equipment. The lessee shall be the person using and operating the equipment by the lease agreement. The leased vehicle must specify which fees have been paid or a Trip Permit will be required.

An apportioned vehicle may be leased to any non-apportioned carrier based in any IRP jurisdiction. The lessor shall be responsible for reporting the mileage traveled by the leased equipment. The leased vehicle must bear proportional credentials and can be operated in Indiana only if fees have been paid to Indiana, otherwise a Trip Permit will be required.

Full fee Indiana carriers may temporarily lease proportionally registered vehicles bearing proper Indiana credentials, provided the apportioned carrier reports the mileage traveled while the equipment is under lease. The Indiana full-fee carrier must send a report of mileage traveled by the leased equipment to the apportioned carrier.

A leasing company may transfer a vehicle from one customer to another without having to reregister the vehicle as long as the fleet owner remains the same. If the fleet owner changes, the vehicle will have to be reregistered under the new fleet's owner's name, and full fees will be assessed.

Lessee: A person, firm, or corporation which has the legal possession and control of a vehicle owned by another under terms of a lease agreement.

Lessor: A person, firm, or corporation which, under the terms of a lease, grants the legal right of possession, control of, and responsibility for the operations of the vehicle to another person, firm, or corporation.

Long Term: Any period of time exceeding 29 days.

Mobile Home Toter or Road Tractor (RT): Every motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn. (See Appendix 17)

Mobile home toters or road tractors must be combined gross weight plated for the maximum gross weight of the combination of power unit and unit(s) being towed. Some jurisdictions register on unladen or gross weight.

The vehicle type for mobile home toters should show on the IRP application as "RT", and fees will be calculated according to the tractor fee schedule.

Motor Carrier: An individual, partnership, or corporation engaged in the transportation of goods or persons. Motor carriers are often known by the following terms.

- √ "Common Carrier" any motor carrier which holds itself out to the general public to engage in the transportation by motor vehicles of passengers or property for compensation.
- √ "Contract Carrier" any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm, or corpora tion.
- √ "Exempt Carrier" an individual, partnership, or corporation engaged in the business of transporting exempt goods or persons for compensation.
- √ "Private Carrier" a person, firm, or corporation which utilizes its own trucks to transport its own freight.

Motor Vehicle: Every vehicle which is self-propelled by power other than muscular power.

Non-Apportioned Plate: A license plate issued to a carrier for a power unit that is restricted to intrastate operation only.

Non-qualifying Vehicles: Trucks having a gross weight of 7,000, 9,000, and 11,000 pounds will not have the option of apportionment with the State of Indiana.

Operational Records: Documents supporting miles traveled in each jurisdiction and total miles traveled (fuel reports, trip sheets, logs, IVMR's, etc.).

Owner-Operator: An equipment lessor who leases his vehicular equipment with a driver to a for-hire carrier pursuant to ICC regulations or similar regulations of a jurisdiction's regulatory body.

Owner-Operator Vehicles: A vehicle owned by an owner-operator. Proportional registration for owner-operators who lease their vehicles to motor carriers may be accomplished by one of the following procedures:

- The owner-operator (lessor) may be the Registrant and the vehicle may be registered in the name and address of the owner-operator. The allocation of fees shall be according to the operational records of such owner-operator. The identification plate and cab card shall be the property of the lessor; or
- The lessee may be the Registrant at the option of the lessor and the vehicle may be registered by the carrier, but in both the owner-operator's name and that of the carrier as lessee, with the allocation of fees according to the records of the carrier. The identification plate and cab card shall be the property of the lessee.

Vehicles of owner-operators that are not proportionally registered or not fully registered in a jurisdiction having a separate reciprocity agreement whereby the vehicle is entitled to reciprocity on the license displayed, shall be subject to the trip permit requirement.

Because of the above change to the International Registration Plan, owner-operators, independent contractors, and lessors will be allowed the opportunity to register their vehicles under their own name and yet be permanently leased to a common carrier.

Pool Fleet: A fleet of rental company trailers and semitrailers having a gross weight in excess of 6,000 pounds and used solely in pool operations, with no permanent base.

Preceding Year: The period of twelve consecutive months immediately prior to July 1, of the year immediately preceding the commencement of the registration or license year for which proportional registration is sought.

Purchase Price: This is required by California, Montana, and Washington and should reflect the actual purchase price of the vehicle paid by the current owner. This price is required by Nevada for a new vehicle only.

Reciprocity: An agreement with others that means an apportionable vehicle properly registered under the IRP is exempt from further registrations by any other member jurisdictions.

Reciprocity Miles: Miles operated by an owner or operator in nonmember jurisdictions that grant reciprocity and require no payment of registration fees.

Recreational Vehicle: A vehicle used for personal pleasure or travel by an individual or his family. Examples include campers, house trailers, motor homes, etc. A recreational vehicle is never used in connection with any business endeavor.

Registrant: A person, firm, or corporation in whose name or names a vehicle is properly registered.

Registration Year: A 12 month period of time for which registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction. Indiana's registration year is April 1st through March 31st. The enforcement date is April 1.

Rental Fleet: Vehicles which are leased or offered for lease without drivers and which are designated by the lessor as a rental fleet.

Rental Vehicles: The following section provides the definitions applicable to rental transactions. Read this entire area thoroughly if you are involved in rental transactions. Rental vehicles means a vehicle of a rental fleet.

Rental Owner means an owner principally engaged in renting one or more rental fleets to others or offering for rental the vehicles of such fleets, without drivers.

Rental Fleet means vehicles which are rented or offered for rental without drivers and which are designated by a rental owner as a rental fleet.

Renting and Leasing means the giving of possession and control of a vehicle for valuable consideration for a specified period of time.

A Rental Transaction for the rental of a vehicle shall be deemed to occur in the jurisdiction where such vehicle first comes into the possession of the user.

Rental Vehicle - Base Jurisdiction: The "base jurisdiction" definition and the conditions therein specified must be met by the rental company as registrant of the fleet; except when the rental agreement is for more than sixty days, the rental customer must have an established place of business and his fleet must accrue miles in the jurisdiction selected as the base jurisdiction for the registration year.

Rental Fleets Owned by a person or firm engaging in the business of renting such vehicles shall be extended full interstate and intrastate privileges, provided:

- √ The operational records of the fleet are maintained by the owner rental company.
- Such vehicles are part of a rental fleet which are identifiable as being a part of such fleet.
- √ Such person or firm has received approval from the jurisdiction to apportion such rental fleet.
- √ Such person or firm registers the vehicles in accordance with the following instructions:

Fleets of Tractors, Single Trucks, and Truck-Tractors based in Indiana - Indiana and Registrants engaged in the business of renting and/or leasing such apportionable vehicles without drivers into or through one or more other member jurisdictions, as well as any person or firm (registrant) of any other jurisdiction electing to base a fleet of rental apportionable vehicles in Indiana, must pay apportionable registration fees based on mileage using the forms Schedule A, Schedule B, and Supplement Schedule C, if needed. Any vehicles based in Indiana for use *only* in Indiana would continue to be registered in Indiana on a non-apportioned basis.

A *Rental Owner* has the option of licensing a rental fleet in the name of the Rental Owner rather than in the name of each individual lessee. The following rules shall apply if registering in the name of the Rental Owner:

- √ On Schedule A, the name of the Lessee must be indicated and a copy of the lease agreement between the Rental Owner and the Lessee is required. If the Lessor is based out-of-state, a photocopy of the out-of-state title must accompany the application.
- $\sqrt{}$ On Schedule B, the Type of Operation *must* be indicated.
- √ When geographical area and type of operation (PV or FH, Daily Rental or Long-Term Lease) are similar, an attempt should be made to consolidate the fleet.

Rental Passenger Cars - To determine the percentage of total fleet vehicles that shall be registered in a jurisdiction, divide the gross revenue received in the preceding year for use of such rental vehicles arising from passenger car, rental transactions occuring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all jurisdictions in which such vehicles are operated. The resulting percentage shall be applied to the total number of passenger cars in the fleet and that figure shall be the number of rental passenger cars that shall be full registered in the jurisdiction.

Allocation of such fleets may continue to be done through the Registrations Department of the Bureau of Motor Vehicles.

Rental trucks and truck tractors shall be registered in accordance with the IRP agreement except that the base jurisdiction selected by the rental owner shall confirm to the definition of base jurisdiction.

Rental trailers and semi trailers. Trailers and semi trailers not in separate pool fleets and used in normal tractor-trailer operations shall be apportioned under IRP. Where required, trailers and semi-trailers over 6,000 pounds gross vehicle weight and used solely in pool fleets shall be licensed by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions occuring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all jurisdictions. The resulting percentage shall be applied to the number of units in such fleets, and that number of vehicles fully registered and plated in the jurisdiction. Allocation of such fleets may continue to be done through the Registrations Department of the Bureau of Motor Vehicles.

One-Way Vehicles - Indiana requires one-way trucks of less than 26,000 pounds gross vehicle weight operated as part of an identifiable one-way and local fleet, to be licensed by class of vehicle depending on gross vehicle weights. All vehicles in each class shall be licensed in Indiana for the same gross vehicle weights. A separate application is required to allocate and license each class.

The minimum number of such trucks in each class to be full-fee licensed in Indiana during the appropriate annual license renewal period of each registration or license year shall be determined as follows:

- For each class of vehicles, divide the Indiana miles by the total miles traveled (all jurisdictions) during the preceding year.
- Multiply the resulting Indiana percent by the total number of vehicles in the
 particular class owned or operated on the first day of the registration or license
 year. The resulting figure shall be the minimum number of such vehicles sub
 ject to registration and licensing in Indiana.

All trucks of such one-way fleets so qualified will be allowed to perform both interjurisdiction and intrajurisdiction movements in all jurisdictions.

Allocation of such fleets may continue to be done through the Registrations Department of the Bureau of Motor Vehicles.

When equipment is added to the fleet after the original application is filed for any registration or license year, the same percentage used at the beginning of the registration or license year shall be used to determine the number of additional vehicles subject to registration and license in Indiana.

Utility Trailers - Where required, registrants engaged in the business of renting and leasing utility trailers at 6,000 pounds gross vehicle weight and under in more than one jurisdiction, shall prepare and maintain monthly inventories of each vehicle owned and/or operated.

Actual inventory reports must support the monthly inventories.

Every owner of such trailers shall allocate and register at the beginning of each registration year, a number of trailers equal to no less than the average number of such trailers rented in or through the jurisdiction during the preceding year.

Trailers: In addition to the following definitions for various trailers, it is important that you understand that trailers must be listed and apportioned if you are operating in the IRP jurisdiction of California. This California requirement applies to full trailers and semitrailers. (See Appendix 17)

One year, five year, and nontransferable permanent semitrailer plates are offered for the Registrant's convenience. For those trailers which do not run in California, Indiana non-apportioned license plates may be purchased at the local license branch. Non-apportioned plates will be available through the IRP Unit for IRP registrants only. Multi-year semitrailer plates that are deleted from an account must be returned to the IRP office before April 15th of the new registration year or the account will continue to receive annual renewal billing. No refund will be issued.

Registrants who only apportion semitrailers must obtain mileage from the power units which pull those semitrailers.

- *Full Trailer (FT):* A vehicle without motive power, designed for carrying per sons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.
- *Semi-Trailer (ST):* A vehicle without motive power designed for carrying per sons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle.
- *Utility Trailer:* A full trailer or semitrailer constructed solely for the purpose of carrying property and not to exceed 6,000 pounds declared gross vehicle weight.

Trip Lease: The lease of a vehicle to a lessee only for a one-trip operation.

Trip Permit: A temporary license issued by a jurisdiction in lieu of reciprocity or full registration.

Tractor (TR): A motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than a part of the weight of the vehicles and load so drawn. (See Appendix 18)

Truck (Single) (TK): Every motor vehicle designed, used or maintained primarily for the transportation of property. (See Appendix 18)

Truck-Tractor (TT): A motor vehicle designed and used primarily for drawing other vehicles but so constructed to carry a load other than a part of the weight of the vehicle and load so drawn. (See Appendix 17)

Unladen Weight: The actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load. This weight is required by California on both the power unit and trailer, and by Colorado on straight trucks less than 16,000 pounds when empty. NOTE: In Colorado, straight trucks used in conjunction with a trailer must register at combined gross weight if the truck weighs between 10,001 and 16,000 pounds empty.

Wreckers/Recovery Vehicle: Effective with the 1990 registration year, all Recovery Vehicles having 3 or more axles or having a gross or combined gross weight in excess of 26,000 pounds and are used in two or more IRP jurisdictions, will be required to purchase an apportioned recovery vehicle plate. Transport Operator plates will no longer be required. Fees will be assessed according to the wrecker schedule. (See Appendix 17)

A Recovery Vehicle in Indiana must be plated for the maximum gross weight the wrecker will carry on its own axles. Some jurisdictions register recovery vehicles on unladen or gross weight.

The IRP application should continue to reflect TK (truck) or TR (tractor) under vehicle type; however, the word "WRECKER" must be indicated clearly on the Schedule A or Renewal. Weights listed should reflect the actual weights for which registration is sought.

Tractors used for both purposes (hauling and recovery) are to be plated as tractors and not as wreckers.

Vehicles exempt from the new wrecker requirements are those recovery vehicles owned by a person who uses the recovery vehicle only to move equipment which he or his subsidiary owns or leases. (See Appendix 18)

Appendix 1 Sample Schedule A

-	1. Name of Appli	sed 5/97) icant (last, first,	MI)				8. Mail	ing Street Addre		OULE A			14. Acc	count Number	1	15. Flee No.			Account Official Use O
DECTION	Federal ID Nu Security # if s Indiana Busine	sole Proprietor)		4.	. County		9. City	te			10. County 12. Zip Code		16. Lice Year 18. Pers	ense 17.			DOT No.	Exami Initial	
2	5. City		6. Stat	e 7.	. Zip Code		13. Indi	ana Business Ph	none #	#	1		19. Tele	ephone Number				Date:	
t	Fil	ll in the weig	tht for each juri	diction th	at you pla	n to o	perate	in, and will l	be a	pportioned.	Remember tl	hat you	must	complete a s	epara	te Sch	nedule A	for eac	h fleet.
,	AB	AK	AL	AR	A			BC	CA		СО	CT		DC		E		FL	GA
5	IA	ID MS	IL MT	IN MX	K			CY NC	LA NI		MA NE	MB		MD		1E		MI	MN
10000	MO NT	NV	NY	OH	N.			ON .	OI		PA PA	NF PE		NH PQ	N R			NM SC	NS SD
- 1	SK	TN	TX	UT	V	A	,	VT	W	A	WI	WV		WY	7	YT			
1	1 2	3		1		- 5	5 6	7	8	9	10	11		12	13		14		15
	NUMBER E A R	OF VEHICLE		FICATION MBER		T Y P E	L O E	E NUMBER	F U E L	WEIGHT	GROSS WEIGHT	GRO WEIC	SS	PRICE OF VEHICLE	FACTO		PURCHA	ASE	LESSOR
+							I swear	or affirm, under	pena	alty of perjury,	that this applicati	on and th	ne accon	npanying sched	ules hav	ve been	n examine	d by me an	ad to the best of
	*VEHIC	CLE TYP	E TR - Tractor		FUEL - Diesel	S.	knowle		re tru	e and complete	, and that I am pr						to affixing		
		k (single)	ST - Semi-Trai	ler G	- Gasoline - Propane		Full na	ne of your insur	ance	company licen	sed in Indiana (no	ot the age	ency or	eroup):			1	Policy Nu	mber:

Sample Schedule B

Appendix 2

FORM INIRP-B State Form 4949 (Issued 09/99)

State of Indiana International Registration Plan JURISDICTION SCHEDULE B

	1. Name of Applica	nt (la	ıst, first, &	middle initi	al if sole proprietor)								8. Mailing Address
ON 1	2. Indiana Business	Tele	phone Nur	nber									9. City 10. County
SECTION	3. Indiana Business	Add	ress		4. County	,							11. State 12. Zip Code
SE	5. City				6. State			7. Zip Code	9				Place an X in the box next to each jurisdiction in Section 2 where you will be operating your vehicle(s). Non-IRP jurisdictions are shaded.
	Jurisdiction	F	Mileage	Method	Jurisdiction	F	Mileage	Method	Jurisdiction	F	Mileage	Method	13. Account Number 14. Fleet Number
	AB Alberta			A E R	AK Alaska			NR	AL Alabama			AER	
	AR Arkansas			AER	AZ Arizona			A E R	BC British Col.			AER	15. US DOT Number 16. IFTA Number
	CA California			AER	CO Colorado			AER	CT Connecticut			AER	
	DC Wash. D. C.			AEB	DE Delaware			AEB	FL Florida			AER	17. Type of Carrier (check all that apply):
	GA Georgia			AEB	IA Iowa			AEB	ID Idaho			A E R	Private Carrier Household Goods Carrier
	IL Illinois			AER	KS Kansas			AER	KY Kentucky			AER	"For Hire" Carrier
	LA Louisiana			AER	MA Massachusetts			A E R	MB Manitoba			NR	Exempt Commodity Carrier
	MD Maryland			AEB	ME Maine			AEB	MI Michigan			AER	This schedule is for fleet mileage for the period of July 1, 19 through June 30, 19
	MN Minnesota			AEB	MO Missouri			AER	MS Mississippi			AER	18. TOTAL INDIANA MILES
N 2	MT Montana			AER	MX Mexico			NR	NB New Bruns.			NR	10. TO THE IT WILLIAM
SECTION 2	NC N. Carolina			AER	ND N. Dakota			A E R	NE Nebraska			AER	19. If estimated miles were reported in Section 2, explain why
CT	NE Newfoundland			NR	NH N. Hampshire			AER	NJ New Jersey			AER	you estimated miles at the bottom on the reverse side of this form.
SE	NM New Mexico			AEB	NS Nova Scotia			NR	NT Northwest T.			NR	
	NV Nevada			AEB	NY New York			AEB	OH Ohio			A E R	Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete,
	OK Oklahoma			AER	ON Ontario			NR	OR Oregon			A E R	Under penany of perjury, I have examined this return and an attachments and to the best of my knowledge and belief, it is true, complete, and correct, and I am providing proof of financial responsibility prior to affixing my signature hereto.
	PA Pennsylvania			AER	PE Prince Ed. Is.			NR	PQ Quebec			NR	
	RI Rhode Island			AER	SC S. Carolina			A E R	SD S. Dakota			(A) (E) (R)	Signature of Owner or Responsible Officer Title Date
	SK Saskatchewan			A E R	TN Tennessee			A E R	TX Texas			A E R	Signature of Owner of Responsible Officer Title Date
	UT Utah			AER	VA Virginia			A E R	For Offi	cial	Use Only	′	Name of your insurance company licensed in Indiana (not the agency or group)
	VT Vermont			A E R	WA Washington			A E R	IN Indiana Mil	es			
	WI Wisconsin			AER	WV West Virginia			A E R	NR Miles				Policy Number Insurance Company Phone Number
	WY Wyoming			A E R	YT Yukon Terr.			NR	Total Fleet Mile	es			Address of Insurance Company

FORM INIRP-BN State Form 4949 (Issued 09/99)

State of Indiana International Registration Plan NEW ACCOUNT JURISDICTION SCHEDULE BN

	Name of Applican	nt (la	st, first, & mie	ddle initial if sole proprie	tor)					8. N	Mailing Address	
0N1	2. Indiana Business	Tele	phone Numbe	r						9. (City	10. County
SECTION 1	Indiana Business A	Addı	ress	4.	Cou	inty				11.	State	12. Zip Code
S	5. City			6.	Stat	e	7. Zip Code				e an X in the box next to each jurisdiction ating your vehicle(s). Non-IRP jurisdic	
	Jurisdiction	X	Mileage	Jurisdiction	X	Mileage	Jurisdiction	X	Mileage	13.	Account Number	14. Fleet Number
	AB Alberta		50	AK Alaska		140	AL Alabama		1,440			
	AR Arkansas		1,430	AZ Arizona		2,690	BC British Col.		60	15.	US DOT Number	17. IFTA Number
	CA California		4,200	CO Colorado		810	CT Connecticut		450			
	DC Wash. D. C.		10	DE Delaware		120	FL Florida		1,740		Type of Carrier	
	GA Georgia		2,530	IA Iowa		1,020	ID Idaho		520	(che	Private Carrier	Exempt Commodity Carrier
	IL Illinois		5,220	KS Kansas		770	KY Kentucky		3,950		"For Hire" Carrier	Household Goods Carrier
	LA Louisiana		890	MA Massachusetts		450	MB Manitoba		100		This schedule is for fleet mileag	
	MD Maryland		780	ME Maine		130	MI Michigan		3,490		through June 30, 19	ge for the period of they 1, 15
7	MN Minnesota		380	MO Missouri		2,690	MS Mississippi		740		19. If you estimate Indiana miles	s different than those stated on this
	MT Montana		490	MX Mexico		100	NB New Bruns.		100		schedule, enter those miles here	and attach a Schedule G
Ξ	NC N. Carolina		1,620	ND N. Dakota		160	NE Nebraska		990		20. 76. 6	
SECTION	NE Newfoundland		230	NH N. Hampshire		70	NJ New Jersey		770			than Indiana, you used estimate ed, attach Schedule(s) G to sup-
	NM New Mexico		2,130	NS Nova Scotia		100	NT Northwest T.		130	_س	port those entries and check th	is box.
	NV Nevada		680	NY New York		1,370	OH Ohio		6,630	TION		examined this return and all attach-
	OK Oklahoma		1,950	ON Ontario		100	OR Oregon		1,000		plete, and correct, and I am provi	wledge and belief, it is true, com- ding proof of financial responsibil-
	PA Pennsylvania		3,680	PE Prince Ed. Is.		100	PQ Quebec		100	SE	ity prior to affixing my signature	hereto.
	RI Rhode Island		50	SC S. Carolina		980	SD S. Dakota		150		- CO B 71 O	
	SK Saskatchewan		40	TN Tennessee		2,790	TX Texas		4,390		Signature of Owner or Responsible Of	ficer Title Date
	UT Utah		730	VA Virginia		1,750	For Official	Us	e Only		Name of your insurance company lice	nsed in Indiana (not the agency or group)
	VT Vermont		40	WA Washington		740	IN Indiana Miles	3	15,630			
	WI Wisconsin		1,020	WV West Virginia		1,040	NR Miles				Policy Number	Insurance Company Phone Number
	WY Wyoming		1,030	YT Yukon Terr.		100	Total Fleet Miles				Address of Insurance Company	

			ed 5/97) cant (last, fi	rst, MI)	1916				g Street Addres		SCHE	DULE C		14. Acc	ount Number	15. 1	Fleet No.	For Of	ficial Use Only
NOI	2. Federal	ID Nu	mber (or S	ocial Securi	ty# if sole Proprie			9. City				10. County		16. Lice Year			nt's DOT No.	Suppler	nent
SECTION	3. Indiana I 5. City	3usine:	ss Address		6. State	4. County		11. State				12. Zip Code			son to contact		pplication	Fee Bas	0
						7. Zip Cod		()	na Business Pho	one#				()	phone Numbe	r		Date:	
	Fill in the	e weig	ht for ea	ch jurisdi AL	ction that you a	re apporti	AZ	ВС	7	CA		со	СТ		DC	DE		FL	GA
7													CI						
	IA		ID	IL	IN		KS	K	Y	LA		MA	МВ		MD	ME		MI	MN
SECTION	MO		MS	МТ	MX		NB	N	2	ND		NE	NF		NH	NJ		NM	NS
S	NT		NV	NY	ОН		OK	Ol	4	OR		PA	PE		PQ	RI		SC	SD
	SK		TN	TX	UT		VA	V	Γ	WA		WI	WV		WY	YT			
	ADDITIO	ONS:	List only	the units	that will operate	e at the sa	me weig		e IRP state l	isted 8	on this pa	ge.	11		12	13	14		15
[3	(UNIT) NUMBER	E	MAKE OF		VEHICLE IDENTIFICATION	ON	T	XE	U.S. DOT NUMBER	F U	UNLADEN WEIGHT	DECLARED GROSS	DECLA COMBI		PURCHASE PRICE OF	FACTOR	PURCH		LESSOR
SECTION		R	/EHICLE		NUMBER		PE	LOA		E L		WEIGHT	GRO WEIG	SS .	VEHICLE OF	PRICE	PURCH	TOL .	
SECTION	DELETIO	R		s will be t		der listed	E	LOA ERT				WEIGHT		SS .		PRICE	PORCH		
SECTION	DELETIO 1	R DNS	Plate 2 3		NUMBER ransferred in or 4	der listed	E	LOA ERT S S	6	L	7		WEIG	SS			9	10	11
IION 4 SECTION	DELETIC 1 (UNIT) NUMBE	DNS	Plate	KE	ransferred in or	LE CATION	E	LOA ERT S S	N DECLAR	RED	7 DECLARE COMBINE GROSS WEIGHT	D	WEIG	SS			9 TIO NED NSE		TI REPLACEMEN UNIT#
SECTION 4	(UNIT)	DNS	Plate 2 3 Y MAA Y OFA A VEH	KE CLE	ransferred in or 4 VEHICI IDENTIFIC NUMB	LE CATION ER	E	LOA ERT S S	N DECLAR GROSS	L RED	DECLARE COMBINE GROSS WEIGHT	D D	WEIG	SS		APPORT LICE NUM	9 TO NED NSE BER	10 STICKER NUMBER	REPLACEMEN UNIT #
5 SECTION 4	UNIT) NUMBE	DNS ER	Plate 2 3 Y MAA E OFA VEH	CLE CLE	ransferred in of 4 VEHICI IDENTIFIC NUMB F APPLICAT Deletion	LE CATION ER	Less	LOA ERT S S S S S S S S S S S S S S S S S S S	N DECLAR GROSS	RED T	DECLARE COMBINE GROSS WEIGHT	D D D Owner or Respo	8 LES:	SSS	VEHICLE	APPORTI LICE NUM	9 9 10 NED NSE BER ttle:	10 STICKER NUMBER	REPLACEMEN UNIT #
SECTION 4	(UNIT) NUMBE	ONS R dd Ve	Plate 2 3 Y MAA E OFA VEH	KE CLE TYPE O	ransferred in or 4 VEHICI IDENTIFIC NUMB	CATION FION	Less	LOA ERT S S S S S S S S S S S S S S S S S S S	DECLAR GROSS WEIGH	L RED	DECLARE COMBINE GROSS WEIGHT	D D	8 LES:	SSS	VEHICLE	APPORTI LICE NUM	9 9 10 NED NSE BER ttle:	10 STICKER NUMBER	REPLACEMEN UNIT #

Sample Schedule G

Revise	NIRP-G ed 2/98 rm 48125	I		gistration Plan RST YEAR APPLICANTS		
			Attach to So	chedule B		
(1)	Accoun	t Name:		(2) IRP Account Number (and fleet #	if applical	ole)
(3)	How w	as your vehicle(s) registered i	n the prior year?	(Check One)		
		Indiana Vehicle Plate	Enter Name a	and Plate Number:		
		Indiana IRP Plate	Enter Name a	and Plate Number:		
		Foreign Vehicle Plate	Enter Name,	State, and Plate Number:		
		Other:				
(4)	Have y	ou ever had IRP plates on the	e vehicle(s) being	registered?	YES	NO
(5)				under this account name or any other d cab card(s) to this schedule		
(6)		vehicle(s) currently leased tenter the name and address of				
(7)	individ		paration of your I	service agency, consultant, or other IRP application?ss:		
(8)		our vehicles been previously ist each name and address:	registered under a	any other name?		
	mating If you a	miles?		on(s) in which you are currently esti-		<u> </u>

Continue on Back

If you are estimating mileages in any jurisdiction, you may justify miles and you must show how those milages were determined. This form must be completed before your application can be processed. If the mileage shown is not considered reasonable it will be adjusted.

Instructions: For each trip, list the new jurisdiction(s) through which you traveled, the estimated *miles traveled within that jurisdiction*, and the estimated number of trips and vehicles. This should yield the total estimated miles that you are reporting.

Estima	ated Juris	diction:	PENN	NSYLVA	NIA]	EXAI	MPLE				
City India	State napolis	_ to:	City Pittsb			Mileage 48		Trips 10	X	Vehicles	=	Total Estimated Mileage 480
Pittsb	urgh	- to: —	India	napolis		48		10_		1		480
									Total	Estimated	Miles:	960
Estima	ted Juris	diction:										
City			•			Mileage	X	Trips	X	Vehicles	=	Total Estimated Mileage
		- to: -										
									Total	Estimated 1	Miles:	
Estima	ited Juris	diction:										
City	State		City	State		Mileage	X	Trips	X	Vehicles	S =	Total Estimated Mileage
		- to: _										
		- to: —										
									Total	Estimated	Miles	<u>:</u>
Estima	ited Juris	diction:										
City	State		City	State		Mileage	X	Trips	X	Vehicles	=	Total Estimated Mileage
		_ to:										
		- to: —										
									Total	Estimated 1	Miles:	
					Atta	ich addition	al she	ets if nece	essary.			
										ccompany	ing sch	nedules and statements,
and to	the best	of my kn	owledg	e and bel	ief, it is	true, corre	ct, and	d comple	ete.			
Signat	ure of Ov	wner or (Corpora	te Office	:					_	Date	
Title/P	rint Nam	e								_	Teleph	none Number

Sample Trip Report

Trip 1	Report						Page of
Tractor	Number:		Number:	Leased To:	T : D		
T 1'		Speedo	ometer	Hubodometer	Trip Re	eport Process	sed By:
Ending	<u>;:</u>				Driver	s Signature:	(Use Full Name)
Beginn	ing:				-		
Total N		Road F	21.	Total Fuel:			
5.5. FU	iei:	Koad I	ruei:	Iotal Fuel:			
				urisdiction Detail			
	eginning Meter		,		Each tir		on line is crossed, the meter rded in the ending meter column.
					Toll	Non-Toll	Gallons of Fuel
Date	Jurisdiction		Each Highway Number Travele	Ending Meter d Reading	Miles	Miles	Consumed
Colum	n Totals						
Other 1	Information:						

Sample IVMR Form

	Ind	IV ividual Vehicl	MR e Mileage Re	ecord		
Name of Company		Total Trip Miles	Fleet Number	Unit Number or VIN	1	Trailer Number
Origin			Destination			
Starting Date of Trip			Ending Date of T	rip		
					I	
Jurisdiction	Route of 7	Γravel	Odometer Readin	g	Miles Per	Jurisdiction
			Total	Miles:		
			T			
Fuel Stop (City, Jurisdiction)			Gallons Purchase	d	Invoice N	umber
Driver's Signature:				Date:		

Sample Form 2290

orm 2290		avy Highway Vehicle			Keep a copy of this return for your records
Rev. July 1999)		r the period July 1, 1999, thro ► Attach both copies of Schedu	-)	,
epartment of the Treaternal Revenue Servi		► See the separate ins	tructions.		OMB No. 1545-0143
	Name		Employer ider	ntification number	FOR IRS
Please Type					USE ONLY
or Print	Address (number, street, and ro	om or suite no.)			┤ _т
heck here if:					FF
ddress	City, state, and ZIP code (For C	anadian or Mexican addresses, see instru	ctions.)		FP
hange	3,,		,		
	or order or the extreme				Т
	guring the Tax		-l	Y	Y Y M M
	• • •	return used on public highways of the right. If NO, see the instruc	0 ,	. 1	
		om page 2, column (4), categorie	. •	. 2	
		ble gross weight. See the instruc	1 3		
		ge 4. Attach statement , then subtract line 4 from the tol		-	
you owe.	If paying in installments, g	o to line 6		- 5	
		ons on page 2			I sheets if needed)
8a I declare t subject to	that the vehicles listed as eather than the period of the use tax for the period of the period of the use tax for th	ch a separate list if more space exempt from the tax on Form 229 except for the vehicles listed on li	00 filed for July 1, 199 ne 8b. Check this box	98, through June of if applicable.	e 30, 1999, were no
8a I declare to subject to b Vehicle id 9 I declare to were listed transferred. At the time true, correct, and the subject true, correct, and the subject true, correct, and the subject true.	that the vehicles listed as eather that the vehicles listed as eather that vehicle identification runders that vehicle identification runders das eligible for the susped to the of the transfer, the vehicle perjury, I declare that I have examined complete.	ch a separate list if more space exempt from the tax on Form 229	s needed.) 70 filed for July 1, 199 ne 8b. Check this box y 1, 1998, through Ju on pension of the tax. (A	18, through Junica if applicable. ne 30, 1999. Tinche the desired in the best of my keep to the best of my keep t	e 30, 1999, were no these vehicles were te list if needed.)
8a I declare to subject to b Vehicle id 9 I declare to were listed transferred. At the time inder penalties of the true, correct, and ignature	that the vehicles listed as eather that the vehicles listed as eather that vehicle identification runders that vehicle identification runders das eligible for the susped to the of the transfer, the vehicle perjury, I declare that I have examined complete.	exempt from the tax on Form 229 except for the vehicles listed on linumbers except for the vehicles listed for Julians on Form 2290 filed for Julians were still eligible for the sustained this return, and accompanying schemic	s needed.)	18, through Junica if applicable. ne 30, 1999. Tinche the desired in the best of my keep to the best of my keep t	e 30, 1999, were no hese vehicles were te list if needed.)
8a I declare to subject to b Vehicle id 9 I declare to were listed transferred. At the time subject to the	that the vehicles listed as a the use tax for the period dentification numbers that vehicle identification rud as eligible for the susped to to of the transfer, the vehicle perjury, I declare that I have examind complete.	exempt from the tax on Form 229 except for the vehicles listed on liminary members are some accompanying scheme and this return, and accompanying scheme accompanying	s needed.)	ne 30, 1999. Ti ttach a separat to the best of my k	e 30, 1999, were no the se vehicles were the list if needed.) inowledge and belief, the
8a I declare to subject to b Vehicle id 9 I declare to were lister transferred the time subject to the time subject transferred to the time subject to the time subjec	that the vehicles listed as a the use tax for the period lentification numbers that vehicle identification rud as eligible for the susped to to the transfer, the vehicle perjury, I declare that I have examind complete.	exempt from the tax on Form 229 except for the vehicles listed on liminary members are some accompanying scheme and this return, and accompanying scheme accompanying	s needed.) 70 filed for July 1, 199 ne 8b. Check this box y 1, 1998, through Ju on pension of the tax. (A dules and statements, and, Telephone ctions. Cat. No. 1 her h June 30, 2000 on page 2. ur payment to your ret	ne 30, 1999. Ti ttach a separat to the best of my k	e 30, 1999, were no to list if needed.) Form 2290 (Rev. 7-99)
8a I declare to subject to be Vehicle id 9. I declare to were lister transferred At the time true, correct, and ignature Polease type or print or Privacy Act. 2290-Rev. July 1999) Rev. July 1999) Rev. July 1999)	that the vehicles listed as a the use tax for the period elentification numbers that vehicle identification rule as eligible for the susped to the of the transfer, the vehicle perjury, I declare that I have examind complete. The transfer that I have examind and Paperwork Reduction in the name below signature. The transfer that I have examind complete.	exempt from the tax on Form 229 except for the vehicles listed on liminary in the sexum of the vehicles listed on liminary in the sexum of the vehicles listed on liminary in the sexum of the vehicles listed on liminary in the vehicles listed on liminary in the vehicles listed on liminary in the vehicles of the vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained vehicles were still e	s needed.) 70 filed for July 1, 199 ne 8b. Check this box y 1, 1998, through Ju on pension of the tax. (A dules and statements, and, Telephone ctions. Cat. No. 1 her h June 30, 2000 on page 2. ur payment to your ret	ne 30, 1999. Ti ttach a separat to the best of my k	e 30, 1999, were no te list if needed.) choose vehicles were te list if needed.) choose vehicles were te list if needed.) choose vehicles were te list if needed.) Choose vehicles were
8a I declare to subject to be Vehicle id 9. I declare to were lister transferred At the time (Inder penalties of the true, correct, and ignature Please type or prime or Privacy Act. 22290- 22290- 22290- Amount of the Treeternal Revenue Service Amount of the	that the vehicles listed as a the use tax for the period dentification numbers that vehicle identification rud as eligible for the susped to	exempt from the tax on Form 229 except for the vehicles listed on liminary in the sexum of the vehicles listed on liminary in the sexum of the vehicles listed on liminary in the sexum of the vehicles listed on liminary in the vehicles listed on liminary in the vehicles listed on liminary in the vehicles of the vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained this return, and accompanying scheme vehicles were still eligible for the sustained vehicles were still e	s needed.) 70 filed for July 1, 199 ne 8b. Check this box y 1, 1998, through Ju on pension of the tax. (A dules and statements, and, Telephone ctions. Cat. No. 1 her h June 30, 2000 on page 2. ur payment to your ret	ne 30, 1999. Ti ttach a separat to the best of my k	e 30, 1999, were no te list if needed.) choose vehicles were te list if needed.) choose vehicles were te list if needed.) choose vehicles were te list if needed.) Choose vehicles were
8a I declare to subject to be Vehicle id 9. I declare to were lister transferred At the time. At the time inder penalties of the true, correct, and ignature. Please type or prime or Privacy Act. 2290- Rev. July 1999) Rev. July 1999 Amount of the Treeternal Revenue Service.	that the vehicles listed as a the use tax for the period dentification numbers that vehicle identification rud as eligible for the susped to	exempt from the tax on Form 229 except for the vehicles listed on liminary in the sexempt from the tax on Form 229 except for the vehicles listed on liminary in the sexempt from the vehicles listed on liminary in the sexempt from 2290 filed for Jul cles were still eligible for the sustained this return, and accompanying schemic for the sexempt from the period July 1, 1999, throug See the Voucher Instructions staple or attach this voucher or your business name.	s needed.) 70 filed for July 1, 199 ne 8b. Check this box y 1, 1998, through Ju on pension of the tax. (A dules and statements, and, Telephone ctions. Cat. No. 1 her h June 30, 2000 on page 2. ur payment to your ret	ne 30, 1999. Ti ttach a separat to the best of my k	e 30, 1999, were no te list if needed.) choose vehicles were te list if needed.) choose vehicles were te list if needed.) choose vehicles were te list if needed.) Choose vehicles were
8a I declare to subject to be Vehicle id 9. I declare to were lister transferred. At the time subject to the time subject to the time subject transferred. At the time subject true, correct, and signature subject true, correct, and signature subject to the subject true. Correct, and signature subject true, correct, and signature subject true. Correct, and subject true. Subject true subject true subject to the subject true subject true. Subject true subject true subject true subject true subject true. Subject true su	that the vehicles listed as a the use tax for the period dentification numbers that vehicle identification rud as eligible for the susped to	exempt from the tax on Form 229 except for the vehicles listed on liminary in the sexempt from the tax on Form 229 except for the vehicles listed on liminary in the sexempt from the vehicles listed on liminary in the sexempt from 2290 filed for Julicies were still eligible for the sustained this return, and accompanying scheme in the sexempt from the period July 1, 1999, throug See the Voucher Instructions staple or attach this voucher or your business name	by 1, 1998, through July 1, 1998, through Ju	ne 30, 1999. Ti ttach a separat to the best of my k ne number () 12500	e 30, 1999, were no te list if needed.) choose vehicles were te list if needed.) choose vehicles were te list if needed.) choose vehicles were te list if needed.) Choose vehicles were

Form 2290 (Rev. 7-99) Page 2

Tax Computation

				'				
Category		(1 Annua (vehicle during	l rate s used	Partial-pe (vehicles first u (See the tables of separate in	eriod rate used after July) on page 8 of the	(3 Numb vehi	er of	(4) Amount of tax (col. (1) or (2) times col. (3))
Cate	Taxable Gross Weight (in pounds)	(a) Vehicles Except Logging or Canadian/ Mexican*	(b) Logging or Canadian/ Mexican* Vehicles	(a) Vehicles Except Logging or Canadian/ Mexican*	(b) Logging or Canadian/ Mexican* Vehicles	(a) Vehicles Except Logging or Canadian/ Mexican*	(b) Logging or Canadian/ Mexican* Vehicles	
Α	55,000	\$100.00	\$75.00	\$	\$			\$
В	55,001 - 56,000	122.00	91.50					
A B C D	56,001 - 57,000	144.00	108.00					
D	57,001 - 58,000	166.00	124.50					
E F	58,001 - 59,000	188.00	141.00					
F	59,001 -60,000	210.00	157.50					
G	60,001 -61,000	232.00	174.00					
Н	61,001 - 62,000	254.00	190.50					
Т	62,001 -63,000	276.00	207.00					
J	63,001 - 64,000	298.00	223.50					
K	64,001 -65,000	320.00	240.00					
L	65,001 -66,000	342.00	256.50					
M	66,001 -67,000	364.00	273.00					
N	67,001 - 68,000	386.00	289.50					
О Р	68,001 - 69,000	408.00	306.00					
Р	69,001 - 70,000	430.00	322.50					
Q R	70,001 - 71,000	452.00	339.00					
R	71,001 - 72,000	474.00	355.50					
S	72,001 - 73,000	496.00	372.00					
	73,001 - 74,000	518.00	388.50					
U	74,001 - 75,000	540.00	405.00					
V	Over 75,000	550.00	412.50					
W	Tax-Suspended Vehicles (See Part II instructions on page 5.)							

Complete both copies of Schedule 1 (Form 2290) on page 4 and attach it to Form 2290.

^{*} See the separate instructions on page 7 for information on reduced rates for logging and Canadian/Mexican vehicles.

Rev. July 1 epartment o	ULE 1 2290) 1999) of the Treasury nue Service	COMPLE ⁻	For th	ne pe	le of Heavy Highwariod July 1, 1999, through	June 30	0, 2	000	OMB No. 1	545-014
		wn on Form 2290					Emp	loyer identification number	r FOR USE O	
Please Type	Address (nun	nber, street, and re	oom or su	ite no.)				,	Т	
or Print		,			ican addresses, see instructions.)				FF FP I T	
Part I				J Are	Reporting Tax					l
1	Vehicle Identific	cation Number	Category	8	Vehicle Identification Number	Category	15	Vehicle Identification	Number	Catego
2				9			16			
3				10			17			
4				11			18			
5				12			19			
6				13			20			
7 Part II	List Val	nicles for Wh	ich Tay	14 Is S	Suspended—5,000 Miles or	1 000 /	21 7 500	On Less for Agricu	ıltıral Voh	nicles)
altii	Vehicle Identific		Category	15 3	Vehicle Identification Number	Category	7,30	Vehicle Identification		Catego
1			W	4		W	7			w
2			W	5		W	8			W
3 Part III		ary of Report	W_	6		W	9			W
		aperwork Redu			ice, see the instructions. Cut or separate the forms	on this p	page) .		
SCHED Form 2 Rev. July 1	ULE 1 2290)		Sch For t	not nedu	Lile of Heavy Highward	ay Ve	hic 30, 2	les 2000	OMB No. 1	545-014
SCHED Form 2 Rev. July 1	ULE 1 2290) 1999) of the Treasury nue Service	This copy	Sch For t	non	Lile of Heavy Highwa	ay Ve	hic 30, 2	les 2000	OMB No. 1	545-014
SCHED Form 2 Rev. July 1	ULE 1 2290) 1999) of the Treasury nue Service	This copy	Sch For t	non	Lile of Heavy Highward	ay Ve	hic 30, 2	les 2000		545-014
FORM 2 Rev. July 1 repartment of ternal Reve Type or Print	ULE 1 (290) (1999) If the Treasury nue Service Name as sho Address (nun	This copy vehicle(s) wn on Form 2290 nber, street, and read and ZIP code (For G	Sch For t y will be so with a so	neduche postampetate.	Lile of Heavy Highward and returned to you for use as project and addresses, see instructions.)	ay Ve	hic 30, 2	les 2000 when registering		545-014
FORM 2 Rev. July 1 repartment of ternal Reve Type or Print	ULE 1 (290) (1999) (199	This copy vehicle(s) wn on Form 2290 nber, street, and ro nd ZIP code (For O	Sch For t y will be s with a s	neduche postampetate.	Licut or separate the forms Lile of Heavy Highward and returned to you for use as proceeding and addresses, see instructions.)	ay Ve	hic 30, 2 yment	les 2000 when registering ployer identification numb	ber	
SCHED Form 2 Rev. July 1 epartment of ternal Reve Please Type or Print	ULE 1 (290) (1999) If the Treasury nue Service Name as sho Address (nun	This copy vehicle(s) wn on Form 2290 nber, street, and ro nd ZIP code (For O	Sch For t y will be so with a so	nedu he p stampe tate.	Lile of Heavy Highward and returned to you for use as project and addresses, see instructions.)	ay Ve	hic 80, 2 yment	les 2000 when registering	ber	545-014
Form 2 Rev. July 1 epartment of ternal Reve Type or Print Part I	ULE 1 (290) (1999) (199	This copy vehicle(s) wn on Form 2290 nber, street, and ro nd ZIP code (For O	Sch For t y will be s with a s	neduche postampetate.	Licut or separate the forms Lile of Heavy Highward and returned to you for use as proceeding and addresses, see instructions.)	ay Ve	hic 30, 2 yment	les 2000 when registering ployer identification numb	ber	
SCHED Form 2 Rev. July 1 epartment 1 epartment Reve Please Type or Print Part I 1 2	ULE 1 (290) (1999) (199	This copy vehicle(s) wn on Form 2290 nber, street, and ro nd ZIP code (For O	Sch For t y will be s with a s	nedu he p stampe tate.	Licut or separate the forms Lile of Heavy Highward and returned to you for use as proceeding and addresses, see instructions.)	ay Ve	hic 30, 2 yment Em	les 2000 when registering ployer identification numb	ber	
Form 2 Rev. July 1 epartment of tetrnal Reve Please Type or Print Part I 1 2 3 4	ULE 1 (290) (1999) (199	This copy vehicle(s) wn on Form 2290 nber, street, and ro nd ZIP code (For O	Sch For t y will be s with a s	nedu he p stampedate no.)	Licut or separate the forms Lile of Heavy Highward and returned to you for use as proceeding and addresses, see instructions.)	ay Ve	hic 30, 2 yment Em 15 16 17 18	les 2000 when registering ployer identification numb	ber	
Form 2 Form 3 Fo	ULE 1 (290) (1999) (199	This copy vehicle(s) wn on Form 2290 nber, street, and ro nd ZIP code (For O	Sch For t y will be s with a s	nedu he p stampedate	Licut or separate the forms Lile of Heavy Highward and returned to you for use as proceeding and addresses, see instructions.)	ay Ve	hic 30, 2 ment Em 15 16 17 18	les 2000 when registering ployer identification numb	ber	
Please Type or Print Part I 2 3 4	ULE 1 (290) (1999) (199	This copy vehicle(s) wn on Form 2290 nber, street, and ro nd ZIP code (For O	Sch For t y will be s with a s	neduhe p stampetate.	Licut or separate the forms Lile of Heavy Highward and returned to you for use as proceeding and addresses, see instructions.)	ay Ve	hic 30, 2 ment 5 15 16 17 18 19 20	les 2000 when registering ployer identification numb	ber	
Please Type or Print Part I 1 2 3 4 5 6 7	ULE 1 (2290) (1999) of the Treasury nue Service Name as sho Address (nun City, state, at	This copyvehicle(s) wn on Form 2290 mber, street, and rend ZIP code (For Conticles on Whattanian Number	Sch For t y will be s o with a s	neduhe p stamperate.	cut or separate the forms alle of Heavy Highward and returned to you for use as predicted and addresses, see instructions.) Reporting Tax Vehicle Identification Number	ay Ve	hic 330, 2 yment Em 15 16 17 18 19 20 21	les 2000 when registering ployer identification numb Vehicle Identification	Number	Catego
Please Type or Print Part I 1 2 3 4 5 6 7	ULE 1 (2290) (1999) of the Treasury nue Service Name as sho Address (nun City, state, at	This copy vehicle(s) with on Form 2290 mber, street, and remained ZIP code (For Concicles on Whatton Number	Sch For t y will be s o with a s	neduhe p stamperate.	Licut or separate the forms Lile of Heavy Highward and returned to you for use as proceeding and addresses, see instructions.)	ay Ve	hic 330, 2 yment Em 15 16 17 18 19 20 21	les 2000 when registering ployer identification numb Vehicle Identification	Number	Catego
Please Type or Print Part I 2 3 4 5 6 7 Part II 1	ULE 1 (2290) (1999) of the Treasury nue Service Name as sho Address (nun City, state, an List Vel Vehicle Identific	This copy vehicle(s) with on Form 2290 mber, street, and remained ZIP code (For Concicles on Whatton Number	Sch For t y will be so with a so come or su Canadian Category	neduhe p stampetate. J Are 8 9 10 11 12 13 14 C Is S	cut or separate the forms alle of Heavy Highward and returned to you for use as present and addresses, see instructions.) Reporting Tax Vehicle Identification Number	ay Ven June 3	hic 330, 2 yment Em 15 16 17 18 19 20 21	les 2000 when registering ployer identification numb Vehicle Identification	Number	Catego
Please Type or Print Part I 2 3 4 5 6 7 Part II 1 2 3 4 5 6 7	ULE 1 (2290) (1999) of the Treasury nue Service Name as sho Address (nun City, state, an List Vel Vehicle Identific	This copy vehicle(s) with on Form 2290 mber, street, and remained ZIP code (For Concles on Whatton Number	Sch For t y will be so with a so wit	neduhe p stampetate. or Mex J Are 8 9 10 11 12 13 14 C Is S	cut or separate the forms alle of Heavy Highward and returned to you for use as present and addresses, see instructions.) Reporting Tax Vehicle Identification Number	ay Ve n June 3 roof of pay Category Less (7 Category W	hic 80, 2 yment Em 15 16 17 18 19 20 21 7,500	les 2000 when registering ployer identification numb Vehicle Identification	Number	Catego hicles) Catego W
Please Type or Print Part I 2 3 4 5 6 7 Part II	ULE 1 (290) (1999) (1999) (1997) (1998) (1999) (199	This copy vehicle(s) with on Form 2290 mber, street, and remained ZIP code (For Concles on Whatton Number	Sch For t y will be s y with a s canadian ich You category iich Tay category W W	neduhe p stampetate. J Are J Are 10 11 12 13 14 C IS S 6	cut or separate the forms alle of Heavy Highward and returned to you for use as present and addresses, see instructions.) Reporting Tax Vehicle Identification Number	ay Ve n June 3 roof of pay Category Less (7 Category W	hic 30, 2 ment 15 16 17 18 19 20 21 7,500	les 2000 when registering ployer identification numb Vehicle Identification	Number	Catego

Form 2290 (Rev. 7-98) Page 10

Calling the IRS

If you cannot answer your question by reading the tax form instructions or one of our free tax publications, please call us for assistance. You will not be charged for the call unless your phone company charges you for local calls. This service is available Monday through Saturday from 7:00 a.m. to 11:00 p.m. (in Alaska from 6:00 a.m. to 10:00 p.m. and in Hawaii from 5:00 a.m. to 9:00 p.m.).

Before you call—IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- 1. The tax form, schedule, or notice to which your question relates;
- 2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another); and
- 3. The name of any IRS publication or other source of information that you used to look for the answer.

Making the call—Find the correct number for your area by using the chart below. If you have a pulse or rotary dial phone, stay on the line and one of our assistors will answer your call.

If you have a touch-tone telephone, press "1" to enter our automated system. Selecting the correct topic helps us serve you faster and more efficiently. The system allows you to select from the following topics. You can press the number for your topic as soon as you hear it.

- · Questions about a notice, letter, or bill you received.
- Questions about your refund, a tax return you filed, or your tax records.
- Questions about your taxes or about preparing a tax return.
- Questions about business or employment taxes

Before you hang up—If you do not fully understand the answer you receive or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of Federal tax. If we should make an error in answering your question, you are still responsible for paying the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

PLIERTO RICO

VIRGINIA

WASHINGTON Seattle, 206-442-1040

San Juan Metro Area,

Dallas, 214-742-2440 Houston, 713-541-0440

Richmond, 804-698-5000

787-766-5040

Choosing the right number—

- If a number listed below is a local call for you, please use that number.
- If a number is not listed below for your local calling area, please call 1-800-829-1040.

CALIFORNIA Oakland, 510-839-1040

COLORADO Denver, 303-825-7041

FLORIDA Jacksonville, 904-354-1760

GEORGIA Atlanta, 404-522-0050 MARYLAND

Baltimore, 410-962-2590 MASSACHUSETTS Boston, 617-536-1040 MISSOURI St. Louis, 314-342-1040

NEW YORK

Buffalo, 716-685-5432 OHIO

Cincinnati, 513-621-6281 Cleveland, 216-522-3000

OREGON Portland, 503-221-3960

PENNSYLVANIA

Philadelphia, 215-574-9900 Pittsburgh, 412-281-0112 TTY/TDD Help

All areas in the United States, including Alaska, Hawaii, Virgin Islands, and Puerto Rico, 1-800-829-4059

Note: This number is answered by TTY/TDD equipment only.

Hours of TTY/TDD Operation 7:30 a.m. to 6:30 p.m. EST

(Jan. 1-April 4) 8:30 a.m. to 7:30 p.m. EDT (April 5-April 15)

8:30 a.m. to 6:30 p.m. EDT (April 16–Oct. 24)

7:30 a.m. to 5:30 p.m. EST (Oct. 25–Dec. 31)

You can also get help in other ways—See Quick and Easy Access to IRS Tax Help and Forms in this package.

Maximum weights for IRP Jurisdictions

Jurisdiction Name	Maximum Registered Weight (On
Alabama	80,000 or QUAL (3)	
Alberta	137,787	
Arizona	80,000	
Arkansas	80,000	
British Columbia	139,994	
California	QUAL	
Colorado	80,000	
Connecticut	NO MAX (1)	
Delaware	80,000	
District of Columbi	a 80,000	
Florida	80,000	
Georgia	80,000	
Idaho	106,000 (2)	
Illinois	80,000	
Indiana	80,000	
Iowa	NO MAX (3)	
Kansas	85,500	
Kentucky	80,000	
Louisiana	88,000 (4)	
Maine	90,000	
Maryland	80,000	
Massachusetts	NO MAX	
Michigan	160,001	
Minnesota	NO MAX (5)(6)	
Mississippi	80,000	
Missouri	80,000	
Montana	NO MAX (3)(7)	

Jurisdiction Name	Maximum Registere Cab Car	_
Nebraska	94,000	(8) (9)
Nevada	80,000	
New Hampshire	80,000	
New Jersey	80,000	
New Mexico	86,400	(7)
New York	NO MAX	(13)
North Carolina	80,000	
North Dakota	105,500	(3)
Ohio	80,000	
Oklahoma	90,000	(10)
Oregon	105,500	(3)
Pennsylvania	80,000	
Rhode Island	80,000	•
Saskatchewan	137,787	
South Carolina	80,000	
South Dakota	NO MAX	(11)
Tennessee	80,000	
Texas	80,000	
Utah	80,000	
Vermont	80,000	
Virginia	80,000	(9)
Washington	105,500	
West Virginia	80,000	
Wisconsin	80,000	
Wyoming	117,000	(12)

See following pages for explanation of (1) to (13)

NOTE

Exceeding the maximum weight may require the purchase of an overweight/oversize permit. Please contact the applicable jurisdictions.

Explanations

- Overweight permits are limited to the weight shown on the cab card for Connecticut. Exceeding registered weight is not permissible, even with overweight permit.
- 2. For a \$25 permit, the registrant may haul up to 106,000 lbs provided the vehicle qualifies with the Idaho axle formula schedule and the increased weight should be indicated on the IRP cab card.
- 3. Alabama, Iowa, Montana, North Dakota and Oregon require special permits for any vehicles registered over 80,000 lbs.
- 4. The only vehicle permitted to operate on the interstate highway at 83,400 lbs and non-interstate highways at 88,000 lbs is any combination of vehicles with tridum rear axles (three (3) consecutive axles whose centerlines are 40 96 inches apart and are individually attached to and/or joined at a common attachment to the vehicle). All other vehicles are restricted to 80,000 lbs GVW on both the interstate and non-interstate highways.
- 5. On certain designated highways the maximum weight is 80,000 lbs.
- 6. For non-divisible loads, the carrier must comply to one of the following alternatives:
 - Registered in an IRP base jurisdiction for the maximum legal weight, register in Minnesota for at least 80,000 lbs, and obtain a 30-day temporary weight increase from the Minnesota Prorate Dept. of Transportation Special Permits Division.

OR

b) Register in Minnesota for the weight to be carried and have that weight indicated on the registrant's cab card that is issued by the base jurisdiction and obtain an overweight permit if over 80,000 lbs. Regardless of which alternative is taken, the registrant is still required to obtain the overweight permit.

- 7. Under annual permits (\$100) vehicles and combination of vehicles with single axle weights of 20,000 lbs, tandem axle weight of 34, 000 lbs and gross weight not exceeding 123,180 lbs may be operated on all highways. Contact the Highway Department to purchase a permit. The vehicles must be registered for the maximum weight as determined by the Montana or New Mexico axle formula chart. The vehicle must be capable of carrying the weight in New Mexico.
- 8. Vehicles and combination of vehicles may be operated on all highways at 95,000 lbs combined gross weight. Special permit required to operate on interstate at over 80,000 lbs.
- 9. Weight includes the tolerance permitted on the registration.
- 10. Under annual permit, vehicles and combination of vehicles may be operated on all highways, including interstate system, at 90,000 lbs.
- 11. Special permit required over 80,000 lbs. Must have South Dakota requirements on tires, 2 axle limitations and bridge formula over 80,000 lbs.
- 12. Registrant may haul up to 117,000 lbs provided the vehicle qualifies with the bridge and axle formula and the weight is to be shown on the cab card.
- 13. Carriers based in jurisdictions outside of New York State are not eligible to obtain 'Divisible Load Permits', therefore they are prohibited from registering in excess of 80,000 CGW. However, these carriers are eligible to obtain 'Special Hauling Permits', which are issued for non-divisible loads and allows them to register in excess of 80,000 CGW, at the weight designated on the permit. Without a Special Hauling Permit, carriers based outside of New York cannot legally register and operate in excess of 80,000 CGW in New York State.

TaxFax Catalog

Indiana Department of Revenue Indiana TAXFAX (317)-233-2329

TAXFAX Catalog # 4 1998/1999 Motor Carrier Forms

Revised 06/99

- 1 -

(317)-233-2329 Form Type	Form Name	Form Description	Retrieval		evised 06/99
Revision		,			
Commercial	Physical Form	DOT Physical Examination Form	Code 3405	2	03/99
Driver's License	i ilysicai i oilii	DOT F Hysical Examination Form	3403	_	03/33
Commercial Driver's License	Agricultural Form	Application for Restricted Agricultural Commercial Driver's License	3407	2	02/99
Interstate Motor Carrier	IFTA-1	International Fuel Tax Agreement (IFTA) License Application	3400	3	08/96
Interstate Motor Carrier	Instructions	IFTA Licese Renewal Application Instructions	3402	1	09/96
Interstate Motor Carrier	Instructions	IFTA License Application Instructions	3401	2	11/96
Intrastate Motor Carrier	Instructions	Instructions for MCFT-1	3404	2	08/98
Intrastate Motor Carrier	MCFT-1	Intrastate Motor Carrier Fuel Tax Annual Permit Application	3403	2	08/98
Intrastate Motor Carrier	MCS-2	US DOT Number Application and Annual Safety & Insurance Certification, with Instructions	3702	4	01/99
Intrastate Motor Carrier	MCS-3	Motor Carrier Annual Report Form and Instructions	3703	7	01/99
Intrastate Motor Carrier	YT-1	Application for a Yard Tractor Permit	3406	2	03/98
IRP	INIRP-C	Suppliemental Schedule C	3605	2	05/97
IRP	INIRP-D	Vehicle Operation Statement	3606	1	11/96
IRP	INIRP-G	Schedule G	3601	2	02/98
IRP	Instructions	1998 IRP Renewal Checklist	3600	2	01/98
Newsletter	Newsletter	Trucking Tips	3499	2	09/97
Oversized & Overweight	DB	Detour Bulletin	3999	?	?
Oversized & Overweight	M-201	Oversized/Overweight Permit Service Agreement	3901	3	07/98
Oversized & Overweight	M-203	Oversized/Overweight Transporting Company Permit Application Agreement	3902	2	09/96
Oversized & Overweight	M-207	Toll Road Gate Permit Application	3903	2	06/96
Oversized & Overweight	M-209	Request for Toll Road Gate Permits	3904	2	11/98
Oversized & Overweight	M-211	Request for Annual Special Weight Permits	3905	2	06/96
Oversized & Overweight	M-215	Special Weight Permit Fee Bond	3907	1	07/97
Oversized & Overweight	M-217	Mobile Home Rig Permit Fee Bond	3908	1	09/97
Oversized & Overweight	M-219	Special Mobile Home Rig Permit Fee Bond	3909	1	07/97
Oversized & Overweight	M-221	Requests for Annual Mobile Home Permits	3910	2	11/98
Oversized & Overweight	M-233	Oversized/Overweight Vehicle Permit	3913	2	10/98

Indiana Department of Revenue Indiana TAXFAX		TAXFAX Catalog # 4 1998/1999 Motor Carrier Forms			- 2 -
(317)-233-2329 Form Type Revision	Form Name	Form Description	Retrieva	_	Revised 06/99 es
			Code	,	
Oversized & Overweight	Permit Inquiry	Oversized/Overweight Permit Inquiry Form	3998	1	11/98
SSRS	RS-1	Single State Registration Application & Instructions	3700	4	08/98
SSRS	Instructions	RS-1 Instructions for Indiana Based Interstate Carriers	3704	2	08/98
SSRS	RS-2	Calculation of Fee Amounts & Instructions	3701	2	08/98

Sample Power Of Attorney

Taxpayer(s) Name (s)			Taxpayer Identificat	tion#
Address			RRMC	
City			Federal ID#	
•				
State		Zip	SSN#	
	C 11 :			
Hereby appoint(s) the	following:	(if Firm or Corp, gi	ive Appointee(s) Name)	
Firm/Corp/Individual	Name	Address	Phone	Appointee
	Type of Ta	x	Year(s)/Peri	iods(s)
			-	
				
			ave authority to receive co s incidental to such represe	onfidential information and full entation:
		-	•	
ity to execute this Pow				yer, I certify that I have author-
Signature			Date	
Signature			Date	
Title				

Sample MCS-150

U.S. Department of Transpor Federal Highway Administr		МОТ	OR CAR	RIER ID	ENTIFIC	ATION I	REPORT	
<i>IF THE SPACE ABOVE IS B.</i> 1. NAME OF MOTOR CARR		RMATION THEREIN IS		<i>EASE IDINTIFY YC</i> 2. TRADE OR D.B.			ICE IN THE SPACE	S BELOW.
3. PRINCIPAL STREET ADD	RESS/ROUTE NUMI	BER		4. MAILING ADDR	ESS (P O BOX)			
5. CITY	6. STATE/PROVINCI	E 7. Z	IP CODE+4	8. MAILING CITY	9. ST.	ATE/PROVINCE	10. 2	ZIP CODE+4
11. COLONIA (MEXICO ONI	LY) 12. PRINCIPA	L PHONE NUMBER		13. COLONIA (ME)	(ICO ONLY)	14. PRINCIPA	L FAX NUMBER	
15. USDOT NO.	16. MC OR MX NO.	17. DUN & BRADS	TREET NO. 1	8. IRS/TAX ID NO. EIN#	SSN#	I	19. INTERNET E-	MAIL ADDRE
0. CARRIER OPERATION	(Circle One)			LIIV II	OOI II			
A. Interstate	,	e Only (Hazardous Mat	erials)	C. Intrastate On	ly (Non-Hazardou	s Materials)		
1. SHIPPER OF HAZARDO				2. CARRIER MILE			st Calendar Year)	YEAR
A. Interstate	B. Intrastat		-		. = (.,		,
E. HOUSEHOLD GOODS E. METAL: SHEETS, COILS, ROLLS E. MOTOR VEHICLES E. DRIVE AWAY/TOWAWA	E. Private F F. Migrant ONS (Circle All that Ap F. LOGS, POLES BEAMS, LUMB G. BUILDING MATE H. MOBILE HOMES I. MACHINERY, Y LARGE OBJEC	J. FRESH PF ER K. LIQUIDS/G RIALS L. INTERMO M. PASSENG N. OIL FIELD TS O. LIVESTOC	I. Star RODUCE F GASES C DAL CONT. F IERS S EQUIPMENT T	leral Government te Government P. GRAIN, FEED, I Q. COAL/COKE R. MEAT S. GARBAGE, REF T. U.S. MAIL U. CHEMICALS	USE, TRASH	V. COMMODITIE W. REFRIGERAT X. BEVERAGES Y. PAPER PROL Z. UTILITY AA. FARM SUPF	BB. COUCTS CC. VDD. COLLES	CONSTRUCTI VATER WELL DTHER
5. HAZARDOUS MATERIA C S A. DIV 1.1 C S B. DIV 1.2 C S C. DIV 1.3 C S D. DIV 1.4 C S E. DIV 1.5 C S F. DIV 1.6 C S G. DIV 2.1 C S H. DIV 2.1 C S I. DIV 2.1 C S J. DIV 2.2	B NB C	S K. DIV 2.2A (AMMX S L. DIV 2.3A S M. DIV 2.3B S N. DIV 2.3C S O. DIV 2.3D P. CLASS 3 S Q. CLASS 3A S R. CLASS 3B S S. COMB LIQ S T. DIV 4.1	DNIA) B NB B N	C S U. DIV C S V. DIV C S W DIV C S X. DIV C S Z. DIV C S AA. DIV C S BB. DIV C S CC. DIV C S DD. CLA	4.2 B 4.3 B 5.1 B 5.2 B 6.2 B 6.1A B 6.1B B 6.1POISON B 6.1SOLID B	NB	E. HRCQ F. CLASS 8 G. CLASS 8A H. CLASS 8B CLASS 9 J. ELEVATED TEN K. INFECTIOUS W L. MARINE POLLL M. HAZARDOUS V O. ORM	B B B B B MP MAT B VASTE B JTANTS B UB(RQ) B
	aight Truck ucks Tracto		HazMat Cargo Tank Trailers	HazMat Cargo Tank Trucks	Motor coach	PASSE School bus	N G E R S Mini-bus/Van	Limousine
OWNED								
ERM LEASED								
RIP LEASED								
7. DRIVERS SUBJECT TO 100-Mile)-Mile Radius	INTRASTAT		AL DRIVERS	·	•
Beyond	100-Mile Radius	Beg	ond 100-Mile Rad	dius	TOT	AL CDL DRIVERS		
8. CERTIFICATION STATE	MENT (to be complet	ed by an authorized offi	cial)					
28. CERTIFICATION STATE , (Please print	Name)	ed by an authorized offi , certify that I am familia Regulations. Under pen belief, true, correct, and	r with the Federal alties of perjury, I					

64

NOTICE

This collection of information is mandatory and is required by 49 CFR Part 385 and authorized by 49 U.S.C. 504 (1982 & Supp. III 1985). The Form MCS-150, Motor Carrier Identification Report, must be filed by all motor carriers operating in interstate or foreign commerce. A new motor carrier must file Form MCS-150 within 90 days after beginning operations, Exception: A motor carrier that has received notification of a safety rating from the Federal Highway Administration (FHWA) need not file the report. If you are a Hazardous materials shipper, but not a motor carrier, you are not required to file this report. This information will be used to identify motor carriers subject to the Federal Motor Carrier Safety and Hazardous Materials Regulations. Carriers may voluntarily update information using this report.

The public reporting burden for this collection of information on the Form MCS-150 is estimated by the FHWA to average 20 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Please note that an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The OMB control number for this collection is OMB No. 2125-0544. If you wish to comment on the accuracy of the estimate or make suggestions for reducing this burden, please direct your comments to the FHWA at the following address: Federal Highway Administration, OMC Motor Carrier Research & Standards, HCS-1, 400 7th Street SW, Washington, D.C. 20590.

To mail, fold the completed report so that the self-addressed postage paid panel is on the outside.

INSTRUCTIONS FOR COMPLETING THE MOTOR CARRIER IDENTIFICATION REPORT (MCS-150)

(Please Print or Type All Information)

- 1. Enter the legal name of the business entity (i.e., corporation, partnership, or individual) that owns/controls the motor carrier/shipper operation.
- 2. If the business entity is operating under a name other than that in Block 1, (i.e., "trade name") enter that name. Otherwise, leave blank.
- 3. Enter the principal place of business street address where safety records are kept.
- 4. Enter mailing address if different from the physical address, otherwise leave blank. Also, applies to #8, #9, #10 &13.
- 5. Enter the city where the principal place of business is located.
- 6. Enter the two-letter postal abbreviation for the State or the name of the Canadan Province/Territory or Mexican State corresponding with the physical address.
- 7. Enter the zip code + 4 number corresponding with the physical street address.
- 8. Enter the city corresponding with the mailing address.
- Enter the two-letter postal abbreviation for the State or the name of the Canadan Province/Territory or Mexican State corresponding with the mailing address.
- 10. Enter the zip code + 4 number corresponding with the mailing address.
- 11. If a Mexican motor carrier or shipper, enter the Mexican "colonia" or "barrio" where the principal place of business is located.
- 12. Enter the telephone number, including area code, of the principal place of business.
- 13. If a Mexican motor carrier or shipper, enter the Mexican "colonia" or "barrio" corresponding with the mailing address.
- 14. Enter the Fax number, including area code, of the principal place of business.
- 15. Enter the identification number assigned to your motor carrier operation by the U.S. Department of Transportation, if known.
- 16. Enter the motor carrier "MC" or "MX" number under which the Federal Highway Administration (FHWA) or Interstate Commerce Commission (ICC) issued your operating authority, if appropriate.
- 17. Enter your Dun & Bradstreet business number (used as a secondary identifier; if you do not have one, leave blank).
- 18. Enter the employer identification number (EIN #) or social security number (SSN #) assigned to your motor carrier operation by the Internal Revenue Service.
- 19. Enter your Internet e-mail address, if you have one.
- 20. Circle the appropriate type of carrier operation.
 - A. Interstate B. Intrastate, transporting hazardous materials (49 CFR 100-180).
 - $C. \ \ Intrastate, \textbf{NOT} \ transporting \ hazardous \ materials.$

Interstate transportation of persons or property across State lines, including international boundaries, or wholly within one State as part of a through movement that originates or terminates in another State or country.

Intrastate transportation of persons or property wholly within one State.

21. If you are both a motor carrier and hazardous materials shipper, circle the type of shipper operation.

Interstate & Intrastate See #20.

B. Intrastate A. Interstate

- 22. Enter the carrier's total mileage to nearest 10,000 miles for the past calendar year, and the year of the mileage.
- 23. Circle appropriate classification. Circle all that apply. If "L. Other" is circled, enter the type of operation in the space provided.

Authorized For Hire transportation for compensation as a common or contract carrier of property, owned by others, or passengers under the provisions of the FHWA.

Exempt For Hire transportation for compensation of property or passengers exempt from the economic regulation by the FHWA.

Private (Property) means a person who provides transportation of property by commercial motor vehicle and is not a for-hire motor carrier.

Private Passengers (Business) a private motor carrier engaged in the interstate transportation of passengers which is provided in the furtherance of a commercial enterprise and is not available to the public at large (e.g., bands).

Private Passengers (Non-Business) a private motor carrier involved in the interstate transportation of passengers that does not otherwise meet the definition of a private motor carrier of passengers (business) (e.g., church buses).

Migrant interstate transportation, including a contract carrier, but not a common carrier of 3 or more migrant workers to or from their employment by any motor vehicle other than a passenger automobile or station wagon.

U.S. Mail transportation of U.S. Mail under contract with the U.S. Postal Service.

Federal Government transportation of property or passengers by a U.S. Federal Government agency.

State Government -transportation of property or passengers by a U.S. State Government agency.

Local Government transportation of property or passengers by a local municipality.

Indian Tribe transportation of property or passengers by an Indian tribal government.

Other transportation of property or passengers by an operation classification not described above.

- 24. Circle all the letters of the types of cargo you usually transport. If "Other" is circled, enter the name of the commodity in the space provided.
- 25. Circle all types of hazardous materials (HM) you transport/ship. In the columns before the HM types, circle C for a carrier of HM and S for a shipper of HM. In the columns following the HM types, circle B if the HM is transported in bulk (over 119 gallons) and NB if the HM is transported in non-bulk (119 gallons or less). The HM types correspond to the classes and divisions listed in 49 CFR 173.2. Below are clarifications of some of the lettered codes:
 - H. Div 2.1LPG Liquefied Petroleum Gas
 - K. Div 2.2A Anhydrous Ammonia
 - M. Div 2.3B Poison Gas which is PIH Zone B
 - O. Div 2.3D Poison Gas which is PIH Zone D
 - R. Class 3B Flammable Liquid which is PIH Zone B S. Combustible Liquid
 - Z. Div 6.1A Poison Liquid which is PIH Zone A
 - BB. Div 6.1 Poison Poison Liquid with
 - no inhalation hazard
 - EE. HRCQ Highway Route Controlled Quantity of Radioactive Material

- I. Div 2.1(Methane) Methane Gas
- L. Div 2.3A Poison Gas which is Poison Inhalation Hazard (PIH) Zone A
- N. Div 2.3C Poison Gas which is PIH Zone C
- Q. Class 3A Flammable Liquid which is PIH Zone A
- AA. Div 6.1B Poison Liquid which is PIH Zone B
- CC. Div 6.1 Solid Poison Solids
- GG. Class 8A Corrosive Liquid which is PIH Zone A
- HH. Class 8B Corrosive Liquid which is PIH Zone B

Note: Information on Poison Inhalation Hazards is found in column (7) of the hazardous materials table (49 CFR 172.101)

26. Enter the total number of vehicles owned, term leased and trip leased, that are, or can be, operational the day this form is completed. Passenger vehicles are defined as:

Motor coach a vehicle designed for long distance transportation of passengers, usually equipped with storage racks above the seats and a baggage hold beneath the passenger compartment.

School Bus a vehicle designed and/or equipped mainly to carry primary and secondary students to and from school, usually built on a medium or large truck chassis.

Mini-bus/Van a multi-purpose passenger vehicle with a capacity of 10-24 people, typically built on a small truck chassis.

Limousine a passenger vehicle usually built on a lengthened automobile chassis.

27. Enter the number of interstate/intrastate drivers used on an average work day. Part-time, casual, term leased, trip leased and company drivers are to be included. Also, enter the total number of drivers and the total number of drivers who have a Commercial Drivers License (CDL).

Interstate driver transports people or property across State lines, including international boundaries, or wholly within one State as part of a through movement that originates or terminates in another State or country.

Intrastate driver transports people or property wholly within one State.

100-mile radius driver driver operates only within a 100 air-mile radius of the normal work reporting location.

28. Print or type the name, in the space provided, of the individual authorized to sign documents on behalf of the entity listed in Block 1. That individual must sign, date, and show his or her title in the spaces provided (Certification Statement, see 49 CFR 390.19).

MCS-150

INDIANA IRP ESTIMATED MILEAGE CHART

JULY 1, 1999-2000

ALBERTA	50	AK	ALASKA	140	AL	ALABAMA	1440
ARKANSAS	1430	AZ	ARIZONA	2690	BC	BRITISH COL.	60
CALIFORNIA	4200	co	COLORADO	810	CT	CONNECTICUT	450
WASH D.C.	10	DE	DELAWARE	120	FL	FLORIDA	1740
GEORGIA	2530	IA	IOWA	1020	ID	IDAHO	520
ILLINOIS	5220	KS	KANSAS	770	KY	KENTUCKY	3950
LOUSIANA	890	MA	MASSACHUS	450	MB	MANITOBA	100
MARYLAND	780	ME	MAINE	130	MI	MICHIGAN	3490
MINNESOTA	380	МО	MISSOURI	2690	MS	MISSISSIPPI	740
MONTANA	490	MS	MEXICO	100	NB	NEW BRUNS.	100
NORTH CAROLINA	1620	ND	NORTH DAKOTA	160	NE	NEBRASKA	990
NEWFOUNDLAND	230	NH	NEW HAMPSHIRE	70	NJ	NEW JERSEY	770
NEW MEXICO	2130	NS	NOVA SCOTIA	100	NT	NORTHWEST T.	130
NEVADA	680	NY	NEW YORK	1370	ОН	OHIO	6630
OKLAHOMA	1950	ON	ONTARIO	100	OR	OREGON	1000
PENNSYLVANIA	3680	PE	PRINCE ED. IS.	100	PQ	QUEBEC	100
RHODE ISLAND	50	SC	SOUTH CAR.	980	SD	SOUTH DAKOTA	150
SASKATCHEWAN	40	TN	TENNESSEE	2790	TX	TEXAS	4390
UTAH	730	VA	VIRGINIA	1750			
VERMONT	40	WA	WASHINGTON	740	INDI	ANA	15630
WISCONSIN	1020	wv	WEST VIRGINIA	1040			
WYOMING	1030	YT	YUKON TERR.	100			
	ARKANSAS CALIFORNIA WASH D.C. GEORGIA ILLINOIS LOUSIANA MARYLAND MINNESOTA MONTANA NORTH CAROLINA NEWFOUNDLAND NEW MEXICO NEVADA OKLAHOMA PENNSYLVANIA RHODE ISLAND SASKATCHEWAN UTAH VERMONT WISCONSIN	ARKANSAS 1430 CALIFORNIA 4200 WASH D.C. 10 GEORGIA 2530 ILLINOIS 5220 LOUSIANA 890 MARYLAND 780 MINNESOTA 380 MONTANA 490 NORTH CAROLINA 1620 NEWFOUNDLAND 230 NEW MEXICO 2130 NEW MEXICO 2130 NEVADA 680 OKLAHOMA 1950 PENNSYLVANIA 3680 RHODE ISLAND 50 SASKATCHEWAN 40 UTAH 730 VERMONT 40	ARKANSAS 1430 AZ CALIFORNIA 4200 CO WASH D.C. 10 DE GEORGIA 2530 IA ILLINOIS 5220 KS LOUSIANA 890 MA MARYLAND 780 ME MINNESOTA 380 MO MONTANA 490 MS NORTH CAROLINA 1620 ND NEWFOUNDLAND 230 NH NEW MEXICO 2130 NS NEVADA 680 NY OKLAHOMA 1950 ON PENNSYLVANIA 3680 PE RHODE ISLAND 50 SC SASKATCHEWAN 40 TN UTAH 730 VA VERMONT 40 WA WISCONSIN 1020 WV	ARKANSAS 1430 AZ ARIZONA CALIFORNIA 4200 CO COLORADO WASH D.C. 10 DE DELAWARE GEORGIA 2530 IA IOWA ILLINOIS 5220 KS KANSAS LOUSIANA 890 MA MASSACHUS MARYLAND 780 ME MAINE MINNESOTA 380 MO MISSOURI MONTANA 490 MS MEXICO NORTH CAROLINA 1620 ND NORTH DAKOTA NEWFOUNDLAND 230 NH NEW HAMPSHIRE NEW MEXICO 2130 NS NOVA SCOTIA NEVADA 680 NY NEW YORK OKLAHOMA 1950 ON ONTARIO PENNSYLVANIA 3680 PE PRINCE ED. IS. RHODE ISLAND 50 SC SOUTH CAR. SASKATCHEWAN 40 TN TENNESSEE UTAH 730 VA VIRGINIA VERMONT 40 WA WASHINGTON WISCONSIN 1020 WV WEST VIRGINIA	ARKANSAS 1430 AZ ARIZONA 2690 CALIFORNIA 4200 CO COLORADO 810 WASH D.C. 10 DE DELAWARE 120 GEORGIA 2530 IA IOWA 1020 ILLINOIS 5220 KS KANSAS 770 LOUSIANA 890 MA MASSACHUS 450 MARYLAND 780 ME MAINE 130 MINNESOTA 380 MO MISSOURI 2690 MONTANA 490 MS MEXICO 100 NORTH CAROLINA 1620 ND NORTH DAKOTA 160 NEWFOUNDLAND 230 NH NEW HAMPSHIRE 70 NEW MEXICO 2130 NS NOVA SCOTIA 100 NEVADA 680 NY NEW YORK 1370 OKLAHOMA 1950 ON ONTARIO 100 PENNSYLVANIA 3680 PE PRINCE ED. IS. 100	ARKANSAS 1430 AZ ARIZONA 2690 BC CALIFORNIA 4200 CO COLORADO 810 CT WASH D.C. 10 DE DELAWARE 120 FL GEORGIA 2530 IA IOWA 1020 ID ILLINOIS 5220 KS KANSAS 770 KY LOUSIANA 890 MA MASSACHUS 450 MB MARYLAND 780 ME MAINE 130 MI MINNESOTA 380 MO MISSOURI 2690 MS MONTANA 490 MS MEXICO 100 NB NORTH CAROLINA 1620 ND NORTH DAKOTA 160 NE NEWFOUNDLAND 230 NH NEW HAMPSHIRE 70 NJ NEW MEXICO 2130 NS NOVA SCOTIA 100 NT NEVADA 680 NY NEW YORK 1370 OH OKLAHOMA 1950 ON ONTARIO 100 OR PENNSYLVANIA 3680 PE PRINCE ED. IS. 100 PQ RHODE ISLAND 50 SC SOUTH CAR. 980 SD SASKATCHEWAN 40 TN TENNESSEE 2790 TX UTAH 730 VA VIRGINIA 1750 VERMONT 40 WA WASHINGTON 740 INDI	ARKANSAS 1430 AZ ARIZONA 2690 BC BRITISH COL. CALIFORNIA 4200 CO COLORADO 810 CT CONNECTICUT WASH D.C. 10 DE DELAWARE 120 FL FLORIDA GEORGIA 2530 IA IOWA 1020 ID IDAHO ILLINOIS 5220 KS KANSAS 770 KY KENTUCKY LOUSIANA 890 MA MASSACHUS 450 MB MANITOBA MARYLAND 780 ME MAINE 130 MI MICHIGAN MINNESOTA 380 MO MISSOURI 2690 MS MISSISSIPPI MONTANA 490 MS MEXICO 100 NB NEW BRUNS. NORTH CAROLINA 1620 ND NORTH DAKOTA 160 NE NEBRASKA NEWFOUNDLAND 230 NH NEW HAMPSHIRE 70 NJ NEW JERSEY NEW MEXICO 2130 NS NOVA SCOTIA 100 NT NORTHWEST T. NEVADA 680 NY NEW YORK 1370 OH OHIO OKLAHOMA 1950 ON ONTARIO 100 OR OREGON PENNSYLVANIA 3680 PE PRINCE ED. IS. 100 PQ QUEBEC RHODE ISLAND 50 SC SOUTH CAR. 980 SD SOUTH DAKOTA SASKATCHEWAN 40 TN TENNESSEE 2790 TX TEXAS UTAH 730 VA VIRGINIA 1750 VERMONT 40 WA WASHINGTON 740 INDIANA WISCONSIN 1020 WV WEST VIRGINIA 1040

Revised 9/99

IRP Jurisdictions

Alabama	Alberta		
Department of Revenue Motor Vehicle Division International Registration Section PO Box 327620 Montgomery AL 36132–7620	Transportation & Utilities Room 401 Provincial Bldg. 4920-51st Street Red Deer AB T4N 6K8		
IRP (334) 242–9000 Motor Fuel (334) 242–9606 Authority (334) 242–5176 Oversize (334) 834–1092	IRP (403) 340–5189 Motor Fuel (403) 427–3244 Authority (403) 340–5430 Oversize (403) 342–7138		
Arizona	Arkansas		
Department of Transportation Motor Vehicle Division Account Maintenance Unit Mail Drop 520M Phoenix AZ 85007	Office of Motor Vehicle IRP Unit PO Box 8091 Little Rock AR 72203		
IRP (602) 255–8340 Motor Fuel (602) 255–6775 Authority Not Required	IRP (501) 682–4630 Motor Fuel (501) 682–4800 Authority (501) 569–2358 Oversize (501) 569–2381		
British Columbia	California		
Interjurisdictional Licensing Office ICBC Prorate PO Box 7500, Stn Terminal Vancouver BC CN V6B 5R9	Department of Motor Vehicles IRP Program PO Box 932320 Sacramento CA 94232-3200		
IRP/CAVR (604) 443–4450 Motor Fuel (604) 387–3368 Authority (604) 660–5454 Oversize (604) 387–4404	IRP (916) 657–7971 Motor Fuel (916) 322–2010 Authority (415) 703–2177 Oversize (916) 654–4961		

Colorado	Connecticut		
Department of Revenue Motor Vehicle Division IRP Section 1881 Pierce Street Room 114 Lakewood CO 80214	Department of Motor Vehicles IRP Unit/SSRS 60 State St Rm 104 Wethersfield CT 06161-1010		
IRP (303) 205–5968 Motor Fuel (303) 866–3380 Authority (303) 894–2000 ext 364 Oversize (303) 757–9539	IRP (203) 566–4710 Motor Fuel (203) 297–4870 Authority (203) 667–7384 Oversize (203) 566–4010		
Delaware	District of Columbia		
Division of Motor Vehicle 303 Transportation Circle Room 212 Public Safety Bldg. PO Drawer 7065 Dover DE 19903–7065 IRP (302) 739–2278 Motor Fuel (302) 739–2278 Authority (302) 739–2278 Oversize (302) 739–2278	Bureau of Columbia Bureau of Motor Vehicles 302 C Street NW Room 1018 Washington DC 20001 IRP (202) 727–2405		
Florida	Georgia		
FL Dept Highway Safety & Motor Vehicles Bureau Motor Carrier Services Neil Kirkman Bldg Rm A-110 Tallahassee FL 32399-0626	Department of Revenue Motor Vehicle Division IRP Section PO Box 38457 Atlanta GA 30334-0457		
IRP (850) 921–0931 Motor Fuel (904) 488–6921 Authority No Regulation Oversize (904) 488–4961	IRP (404) 651–6206 Motor Fuel (404) 656–4056 Authority (404) 559–6600 Oversize (404) 656–5428		

Idaho	Illinois		
Idaho Transportation Department Division of Motor Vehicles PO Box 7129 Boise ID 83707-1129	Secretary of State Vehicle Services Department Howlett Building Room 302 Springfield IL 62756		
IRP (208) 334–8611 Motor Fuel (208) 334–8692 Authority (208) 334–0332 Oversize (208) 334–8420	IRP (217) 785–1800 Motor Fuel (217) 785–1397 Authority (217) 782–4654 Oversize (217) 782–6271 or 785–8967		
Indiana	Iowa		
Indiana Department of Revenue Motor Carrier Services Division 5252 Decatur Blvd., Suite R P.O. Box 6081 Indianapolis IN 46206–6081 IRP (317) 615–7340 Motor Fuel (317) 615–7345	Department of Transportation Office of Motor Carrier Services Park Fair Mall, 100 Euclid Avenue PO Box 10382 Des Moines IA 50306–0382 IRP (515) 237–3258		
Motor Fuel (317) 615–7345 Authority (317) 615–7290 Oversize (317) 615–7320	Motor Fuel (515) 237–3224 Authority (515) 237–3364 Oversize (515) 237–3264		
Kansas	Kentucky		
Department of Revenue Division of Vehicles Motor Carrier Services Bureau 3718 SW Burlingame Road Topeka KS 66609–1217	Kentucky Transportation Cab. IRP Room 308, State Office Bldg. Box 2014 Frankfort KY 40622		
IRP (913) 291–3384 Motor Fuel (913) 296–4458 Authority (913) 271–3100 Oversize (913) 296–7400	IRP (502) 564–7000 Motor Fuel (502) 564–4540 Authority (502) 564–4540 Oversize (502) 564–4540		

Louisiana	Maine
Department of Public Safety & Corrections Office of Motor Vehicles IRP Unit PO Box 64886 Baton Rouge LA 70896	Bureau of Motor Vehicle Division of Commercial Vehicles State House, Station #29 Augusta ME 04330
IRP (504) 925–6335 Motor Fuel (504) 925–7656 Authority (504) 342–4414 Oversize (504) 343–2345	IRP (207) 287–9000 Motor Fuel (207) 287–8600 Authority (207) 287–8633 Oversize (207) 287–8632 FAX (207) 622–5332
Maryland	Massachusetts
Motor Vehicle Administration Motor Carrier Services Sec Rm 120 6601 Ritchie Highway, NE Glen Burnie MD 21062 IRP (410) 787–2978 Motor Fuel (410) 799–4009 Authority (410) 333–6013 Oversize (410) 787–7647	Registry of Motor Vehicles IRP Section One Copley Place Tower One, Third Floor Boston MA 02116 IRP (617) 351–9320 FAX (617) 351–9399 Motor Fuel (617) 727–4373 & 4370 Authority (617) 727–3559 Oversize (508) 624–0819, 0820, 0936,4377
Michigan	Minnesota
Department of State IRP Unit Secondary Complex 7064 Crowner Drive Lansing MI 48918-9915	Department of Public Safety 1110 Centre Pointe Curve Suite 425 St Paul MN 55118
IRP (517) 322–5200 Motor Fuel (517) 373–3180 Authority (517) 334–6389 Oversize (517) 373–2120	IRP (612) 405–6161 Motor Fuel (612) 296–0893 Authority (612) 296–7109 Oversize (612) 296–6441

Mississippi	Missouri			
State Tax Commission Prorate Section PO Box 1033 Jackson MS 39215	Missouri Hwy Reciprocity Commission PO Box 893 Jefferson City MO 65105-0893			
IRP (601) 923–7000 Motor Fuel (601) 359–1791 Authority (601) 961–5439 Oversize (601) 359–1148	IRP (314) 751–6433 Motor Fuel (314) 751–6433 Authority (314) 751–7108 Oversize (800) 877–8499			
Montana	Nebraska			
Montana Department of Transportation Motor Carrier Services Division 2701 Prospect Ave P.O. Box 4639 Helena MT 59620	Department of Motor Vehicles Interstate Registration Division 301 Centennial Mall South PO Box 94789 Lincoln NE 68509–8935			
IRP (406) 444–6130 Motor Fuel (406) 444–6130 Authority (406) 444–6190 Oversize (406) 444–6130	IRP (402) 471–4435 Motor Fuel (402) 471–5730 Authority (402) 471–3101 Oversize (402) 471–0034			
Nevada	New Hampshire			
Department of Motor Veh. & Public Safety Motor Carrier Bureau 555 Wright Way Carson City NV 89711-0625	Department of Safety IRP Section 10 Hazen Drive Concord NH 03305			
IRP (702) 684–4711 Motor Fuel (702) 687–5340 Authority (702) 687–6007 Oversize (702) 687–5410	IRP (603) 271–2196 Motor Fuel (603) 271–2311 Authority (603) 271–2447 Oversize (603) 271–2691			

New Jersey		New Mexico			
Department of Motor Carrier IRP Section 225 E. State S CN178 Trenton, NJ 08	treet	New Mexico Taxation & Rev. Dept. Motor Vehicle Div (IRP) Vehicle Services Bureau Rm 2129 PO Box 1028 Santa Fe NM 87504-1028			
IRP (609) 633–9399	IRP (505) 827–2265 Motor Fuel (505) 827–0845 Authority (505) 827–4519 Oversize (505) 827–0374			
New York		North Carolina			
	· -	Department of Transportation Division of Motor Vehicles IRP Section 1425 Rock Quarry Road, Suite 100 Raleigh NC 27610			
IRP Motor Fuel Authority Oversize	(518) 473–5834 (518) 457–3653 (518) 457–6391 (518) 457–1155	IRP (919) 733–3642 Motor Fuel (919) 733–3409 Authority (919) 733–7631 Oversize (919) 733–7154			
North Dakot	a	Ohio			
ND Departme Motor Vehicle Motor Carrier 608 E Blvd A Bismarck ND	Section ve.	Ohio Bureau of Motor Vehicles PO Box 16520 Columbus OH 43266-0020			
IRP Motor Fuel Authority Oversize	(701) 328–2725 (701) 328–3239 (701) 328–2725 (701) 328–2621	IRP (614) 752–7605 Motor Fuel (614) 466–3410 Authority (614) 466–3392 Oversize (614) 777–0224			

Oklahoma	Oregon		
Oklahoma Tax Commission Motor Vehicle Division Prorate Section 2501 N. Lincoln Blvd Oklahoma City OK 73194	Department of Transportation Motor Carrier Transportation Program 550 Capitol St NE Salem OR 97310–1380		
IRP (405) 521–2519 Motor Fuel (405) 521–3246 Authority (405) 521–2253 Oversize (405) 425–2390	IRP (503) 378-6699 Motor Fuel (503) 378-6699 Authority (503) 378-6699 Oversize (503) 373-0000		
Pennsylvania	Rhode Island		
Bureau of Motor Vehicles Riverfront Office Center 1101 South Front Street Harrisburg PA 17104	Division of Motor Vehicles IRP Services Section 286 Main Street Pawtucket RI 02860		
IRP (717) 783–6095 Motor Fuel (717) 783–9369 Authority (717) 787–3834 Oversize (717) 787–5367	IRP (401) 729–6692		
Saskatchewan	South Carolina		
Saskatchewan Government Insurand Motor Vehicle Division Central Issuing 2260 11th Ave Regina SK CN S4P 2N7	SC Dept of Public Safety IRP Section PO Box 1498 Columbia SC 29216-0027		
IRP (306) 751–1200 Motor Fuel (306) 787–7749 Authority (306) 775–6662	IRP (803) 737–6620 Motor Fuel (803) 737–4872 Authority (803) 737–5195 Oversize (803) 737–1279		

South Dakota	Tennessee			
Department of Revenue Prorate & Commercial Licensing 445 East Capitol Ave Pierre SD 57501–3185	Department of Revenue International Reg Unit 500 Deaderick Street Nashville TN 37242			
IRP (605) 773–3541 Motor Fuel (605) 773–5335 Authority (605) 773–3201 Oversize (605) 698–3925	IRP (615) 741–2461 IFTA (615) 741–3394 Authority (615) 741–2974 Oversize (615) 741–3821			
Texas	Utah			
Texas Dept. of Transportation Vehicle Titles & Registration Division 4000 Jackson Ave. Austin TX 78779–0001	State Tax Commission Motor Carrier Services 210 North 1950 West Salt Lake City UT 84134			
IRP (512) 465–7570 Motor Fuel (512) 463–4600 Authority (512) 463–7079 Oversize (512) 465–1784	IRP (801) 297–6800 Motor Fuel (801) 535–4848 Authority (801) 530–6662 Oversize (801) 965–4508			
Vermont	Virginia			
Department of Motor Vehicles Commercial Vehicle Oper 133 State St Montpelier VT 05603–5001	Department of Motor Vehicles Motor Carrier Service Room 635 2300 West Broad Street PO Box 27412 Richmond VA 23269–0001			
IRP (802) 828–2657 Motor Fuel (802) 828–2070 Authority No Regulation Oversize (802) 828–2064	IRP (804) 367–1836 Motor Fuel (804) 367–0479 Authority (804) 367–0479 Oversize (804) 786–2787			

Washington		West Virgini	West Virginia			
Department of Prorate and Fu Department of PO Box 9036 Olympia WA	nel Tax Section Licensing	1900 Kanawh Capital Comp Rm 60-Bldg 3	Division of Motor Vehicles 1900 Kanawha Blvd E Capital Complex IRP Sec Rm 60-Bldg 3 Charleston WV 25317			
IRP Motor Fuel Authority Oversize	(360) 753-6956 (360) 753-3256 (360) 753-3111 (360) 664-9494	IRP (304) 558–3629 3631 Motor Fuel (304) 558–3333 Authority (304) 340–0417 Oversize (304) 558–0384				
Wisconsin		Wyoming				
Division of Mo Motor Carrier	Services Section 2 Sheboygan Ave	MV Licence & 5300 Bishop I P.O. Box 1708				
IRP Motor Fuel Authority Oversize	(608) 267-6753 (608) 267-4382 (608) 266-1356 (608) 266-7320	IRP Motor Fuel Authority Oversize	(307) 777-4842 (307) 777-4827 or 4828 (307) 777-4859 (307) 777-4376			

Expiration/Grace Periods

Jurisdiction Name	Registration Date	Grace Period	Enforcement Date
Alabama	Staggered	Renewal Month	Monthly
Alberta	Apr-Mar	None	April 1
Arizona	Staggered	None	Expires Quarterly
Arkansas	Jun-Jul	7/31	August 1
British Columbia	Staggered	None	Monthly
California	Jan-Dec	3/31	April 1
Colorado	Jan-Dec	1/30	January 31
Connecticut	May-Apr	None	May 1
Delaware	Staggered	None	Monthly
District of Columbia	Staggered	None	Monthly
Florida	Staggered	None	Monthly
Georgia	Jan-Dec	4/30	May 1
Idaho	Staggered	None	Monthly
Illinois	Apr-Mar	None	April 1
Indiana	Apr-Mar	None	April 1
Iowa	Jan-Dec	3/14	March 15
Kansas	Jan-Dec	3/1	March 2
Kentucky	Apr-Mar	None	April 1
Louisiana	Jan-Dec	2/28	March 1
Maine	Staggered	None	Monthly
Maryland	May-Apr	None	May 1
Massachusetts	Jul-Jun	None	July 1
Michigan	Staggered	None	Expires Quarterly
Minnesota	Mar-Feb	None	March 2
Mississippi	Staggered	15 day grace	Monthly
Missouri	Jan-Dec	None	January 1
Montana	Staggered	None	Expires Quarterly
Nebraska	Jan-Dec	1/31	February 1
Nevada	Jan-Dec	None	January 1
New Hampshire	Staggered	None	Monthly
New Jersey	Staggered	None	Monthly
New Mexico	Jan-Dec	None	January 1
New York	Mar-Feb	None	March 1
North Carolina	Jan-Dec	2/15	February 16
North Dakota	Staggered	None	Expires Quarterly
Ohio	Jun-May	None	June 1
Oklahoma	Jan-Dec	3/2	March 2
Oregon	Jan-Dec	3/15	March 16
Pennsylvania	Jun-May	None	June 1
Rhode Island	Apr-May	None	April 1
Saskaatchewan	Staggered	None	Monthly
South Carolina	Apr-Mar	None	May 1
South Dakota	Jan-Dec	None	January 1
Tennessee	Mar-Feb	4/15	April 16
Texas	Apr-Mar	4/5	April 6
Utah	Staggered	None	Quarterly
Vermont	Staggered	None	Monthly
Virginia	Staggered	None	Monthly
Washington	Staggered	None	None
West Virginia	Jul-Jun	None	July 1
Wisconsin	Jan-Dec	None	January 1
Wyoming	Jan-Dec	3/31	April 1

IRP, Inc. Jurisdiction Permit Table

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
Alabama	Temporary Registration	7 Days	Must Be Purchased Prior Department of to Entry Revenue	Department of Revenue	Cummins Transceiver Transcom, U.S. Funds Express, Wire Service		\$20.00 per Power Unit
	Fuel Temporary 7 Days	7 Days	Must Be Purchased Prior Department of to Entry	Department of Revenue	Wire Service		\$22.00 per Power Unit
Alberta	Permits Vary			Contact Toll Free in Alberta 800-662-7138 or Outside of Alberta 403-342-7138.			
Arizona							Dep. Upon #
	Temporary Registration	96 Hours	Or Upon Exit Whichever Ports of Entry MV Occurs First Field Offices	Ports of Entry MV Field Offices	Transceiver U.S. Funds		Axies and Miles Traveled
	Motor Carrier	96 Hours	Or Upon Exit Whichever Occurs First	Ports of Entry MV Field Offices	Transceiver U.S. Funds		\$48.00
	Use Fuel Permit 96 Hours	96 Hours	Or Upon Exit Whichever Ports of Entry MV Occurs First Field Offices	Ports of Entry MV Field Offices	Transceiver U.S. Funds		\$16.00
			1	733 A			15 Single Trip 25
	Oversize/ Overweight	96 Hours	Or Opon Exit whichever Ports of Entry MV Occurs First Field Offices	Forts of Enury M v Field Offices	Transceiver U.S. Funds	for 30 Days	Overweignt single trip
Arkansas	Temporary Registration	72 Hours	Or Upon Exit Whichever Ports of Entry MV Occurs First Field Offices	Ports of Entry MV Field Offices			\$33.00
California	Temporary (Power)	96 Hours	Must Be Purchased Prior Truck Stops, MV to Entry	Truck Stops, MV Field Offices	By Wire Service		\$45.00
	Temporary (Trailer)	96 Hours	Must Be Purchased Prior Truck Stops, MV to Entry	Truck Stops, MV Field Offices	By Wire Service		\$5.00
	Temporary (Fuel Tax)	96 Hours	Must Be Purchased Prior to Entry	Truck Stops, MV Field Offices	By Wire Service		\$30.00
Colorado	Temporary (Laden Weight) 72 Hours	72 Hours		Ports of Entry, MV Field Offices, State Patrol			10 Per Single Unit

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
Colorado	Temporary (Special Fuel Permit)	72 Hours	One Continuous Business Venture In Colorado	Ports of Entry, Revenue District Offices, State Patrol		Not Required If Carrier Shows Receipt for Purchase of Fuel In CO Prior to Clearance at Port of Entry	\$1.00 Plus 20.5 cents per Gallon Based on a 4 mile per Gallon Consumption Rate
	Single Trip Oversize/ Overweight	72 Hours	Must be Obtained Prior to Entry into CO	Dept. of Highways Permit	Transceiver Fax Telegram		Varied Cost Based on Size and Weight
	Single Trip Haz/Mat Transport Permit	72 Hours	Proof of Insurance on Acknowledgment of Insurance By Driver	Ports of Entry, State Patrol			\$25.00
Connecticut Delaware	IRP Trip Permit	72 Hours	Obtained Prior to Entry	Wire Services			\$15.00
	IFTA Trip Permit	72 Hours	Obtained Prior to Entry	Wire Services			\$15.00

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
	Oversize Over			Motor Fuel Tax			Varied Cost Based on Size and
	Weight	72 Hours	Obtained Prior to Entry	Administration	Wire Services		Weight
	IRP Trip Permit	10 Days	Must be Obtained Prior to Entry	Wire Services			\$30.00
Florida	IRP Hunter Permit	10 Days	Unladen Weight Only	Available Through Wire Services Only			\$5.00
	IRP Temporary Operation Permit	60 Days		Tax Collection Offices	None		\$5.50
Georgia	IRP Trip Permit	72 Hours	Obtain before Entry	Wire Services			\$30.00
Idaho	Temporary Trip Permit (Includes Fuel)	96 Hours Movement Between	A Similar Trip Permit must be Available to the ID Carrier in Permit's Base Jurisdiction	Ports of Entry, Selected Vendors	None		\$12.00 Per permit plus a mileage fee based upon weight
	Single Trip Permit Caravan Permit	Points of Origin and Destination Not more than 30 days		Ports of Entry, Selected Vendors Ports of Entry, Selected Vendors	None None		\$12.00 Per permit \$12.00 Per vehicle in carayan
Illinois	Temporary	72 Hours	Interstate Movement	Office of Secretary of State	Wire Service		\$15.00
Indiana	Registration Trip Permit			IRP Office, Wire Service	Wire Services		\$15.00
	Motor Carrier Permit	5 Days	None	Permit Services	Wire Services	Covers all Requirements Except Registration.	\$50.00
Iowa	Temporary Registration	72 Hours		Some Truck Stops, Motor Carrier Services	KS, MN, MO, OK, PA, WI		\$10.00

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
	Temporary (Fuel)	72 Hours	Or until you leave the Jurisdiction	Some Truck Stops, Motor Carrier Services	KS, MN, MO, OK, PA, WI		\$12.00
	Combination Registration & Fuel	72 Hours	Fuel or until your leave the jurisdiction	Some Truck Stops, Motor Carrier Services	KS, MN, MO, OK, PA, WI		\$22.00
Kansas	Temporary Registration	72 Hours	None	Ports of Entry, Central Permit 24 Hours	Jameson, TIC, Comdata, Permits	Kansas is currently a member of Multi-State Temporary Permits	\$26.00
	Fuel	One Trip	Good as long as in the Jurisdiction of KS	Ports of Entry, Central Permit 24 Hours	Jameson, TIC, Comdata, Permits	Kansas is currently a member of Multi-State Temporary Permits	\$10.00
Kentucky	Registration (Non- Reciprocal)	10 Days		Kentucky Division of Motor Carriers	Wire Services, Transceiver, CCIS, Etc.		\$25.00 For up to 55,000 LBS. \$40.00 for Over 55,000 LBS.
	Fuel	10 Days		Kentucky Division of Motor Carriers	Wire Services, Transceiver, CCIS, Etc.		\$40.00
Louisiana	Temporary Registration Trip Permit	48 Hours		All Weight Scales, M.V. Offices, Wire Services			\$25.00
Maine	IRP Trip Permit	72 Hours		ME IRP Office, Wire Services			\$25.00
	Fuel Trip Permit	72 Hours		ME Fuel Office, Wire Services			\$50.00
	Temporary Fuel	30 Days	Leads to an Annual Acct.	ME Fuel Office, Wire Services			\$5.00

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
Maryland	Trip Permit	72 Hours	Good as long as in the State of MD	MVA Office, Wire Services	Transceiver, Cummins		\$15.00
Massachusetts	Trip Permit	72 Hours	Good as long as in the State of MA	AMV Office, Wire Services	Transceiver, Com Data, TIC, XERO-FAX		\$15.00
Michigan	Trip Permit	10 Days		SOS Offices, Lansing IRP Unit	Wire Services, Transceiver, Transcom, U.S. Funds, Cummins		\$20.00
	Temporary Motor Fuel Permit	5 Days			Wire Services, Transceiver, Transcom, U.S. Funds, Cummins		\$20.00
	Special I.D. Card	72 Hours	Issued to Carriers Only	MPSC Only		Only Issued to States Not- Involved in the Multistate Reciprocal Agreement	\$10.00
Minnesota	Temporary Trip Registration Permit	120 Hours	None	MN Prorate Office, MN Truck Center, 162 Deputy Registration Multistate Agreement	Transceiver, Cummins, U.S. Funds	Ş	\$10.00
	Temporary Fuel Permit	120 Hours	None	MN Prorate Office, MN Truck Center, 162 Deputy Registration Multistate Agreement	Transceiver, Cummins, U.S. Funds		\$15.00
Mississippi	Temporary Registration	For a through trip or a round trip	No intrastate trips	Ports of Entry, State Tax commission Office	Wire Service		
	Temporary Fuel Permit	72 Hours	None	Ports of Entry	Wire Service		\$25.00

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
Missouri	Temporary Registration	72 Hours	Not issued to a MO licensed vehicle	Highway Reciprocity	EDS Services, Transceiver, Jameson, Advantage, TIC, Transcom	MO is now a member of the "One Stop Shopping" Concept with KS, MN, OK, PA, IA, WI	\$10.00
	Temporary Special Fuel	72 Hours		Highway Reciprocity	EDS Services, Transceiver, Jameson, Advantage, TIC, Transcom		\$10.00
	Division of Transportation	72 Hours		Highway Reciprocity, Division of Transportation			\$5.00
Montana	Temporary Trip Permit (Includes fuel) Single Trip Oversize/	72 Hours	Oversize & Overweight permits must be obtained prior to entering the Jurisdiction	Department of Transportation, Permit Services, Ports of Entry, Selected Vendors sell the Temporary Trip Permits			Varies based on miles, size, & Weight
Nebraska	Trip Permit	72 Hours	Or until you leave the Jurisdiction	Temporary Truck Licensing Stations		Gross Vehicle Weight Over 26,000 lbs.	\$25.00
	Temporary Registration	48 Hours, Buses 120 Hours		Vendor Stations, DMV	Transceiver, U.S. Insta Permits, Cummins, Transcom	Combined Gross Weight 10,000 lbs. to 80,000 lbs.	\$20.00

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
Nebraska	Temporary License	49 Hours, Buses 120 Hours		Vendor Stations, DMV	Transceiver, U.S. Insta Permits, Cummins, Transcom		\$10.00 to \$90.00
Nevada		24 Hours; Buses are allowed 120 hours	Or Until You Leave the Jurisdiction	Motor Carrier Offices and Designated Vendor Stations	CCIS, Comdata, Transcom		\$5.00 plus 15 cents per mile
New Hampshire New Jersey	Emergency			Bureau of Motor	(CSIS) Cummins, Transceiver,	Issued to Users who are registered or issued to users who make no more than 6 trips per year and are not	
New Mexico				Carriers Bureau of Motor Carriers Ports of Entry	Xerofax, U.S. (CSIS) Cummins, Transceiver, Xerofax, U.S.	new Issued to Users who are registered or issued to users who make no more than 6 trips per year and are not new	

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
	Flat-Fee Trip Permit	7 Day Maximum		Ports of Entry MV Offices	Transceiver, United		\$65.00 per day
New York	Trip Permit Registration	72 Hours		Wire Services, IRP Unit Albany		Limited to 10 Per Calendar Year	\$15.00
	Highway Use		Not for Transportation of	Wire Services NYS Dept. of Taxation and Finance Section Permit Unit, W.A. Harriman Campus, Albany, NY 12227-			
North Carolina	Tax Trip Permit	72 Hours		0163 Authorized Permitting Agencies,			\$25.00
	Temporary 10	10 Days (240		IRP Section DMV Raleigh, NC Weight Station (Must Call Prior to Entering	TIC Financial, Transceiver, Cummins, XERO Fax, Interstate		¢15.00
	day Trip Permit Temporary Highway Fuel Use Tax	Hours) 20 Days		Jurisdiction) Authorized Permitting Services, Weight Stations Must Make Prior Arrangement, Motor Fuel-Tax Division Raleigh	Permit Services, Jet Permit Co.		\$15.00 \$25.00 per Unit Plus Tran Fee
North Dakota	Trip Permit Registration	72 Hours		Ports of Entry Highway Patrol, HP Office	Transceiver, Transcom, ComData, CCIS, Transport Permits, Brian's Permit Service	May be obtained upon entry not necessary prior to	\$20.00

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
	Trip Permit Fuel	72 Hours	Or until carrier leaves ND	Ports of Entry Highway Patrol, HP Office	Transceiver, Transcom, ComData, CCIS, Transport Permits, Brian's Permit Service	May be obtained upon entry not necessary prior to	\$15.00
Ohio	Trip Permit Registration	72 Hours	Must obtain prior to entry		,		\$15.00
	Temporary IFTA			Eight District Offices	Wire Services		\$2.00
		60 Days	Must obtain prior to entry	Eight District Offices	Wire Services		\$2.00
	1 Time Fuel Use Tax	1-4 Days	Must obtain prior to entry	Eight District Offices	Wire Services		\$14.00 per day
Oklahoma	Temporary Registration	72 Hours	Permit must be in vehicle prior to entry into OK	Prorate vehicle section & tag agents	Various Wire Services		\$12.00
	Temporary Registration	72 Hours	Permit must be in vehicle prior to entry into OK	Motor Fuel Section	Various Wire Services		\$10.00
Oregon	Heavy Motor Vehicle Trip Permit (includes registered		,	Ports of Entry, Highway Ontario Office, most DMV			,
	trailer) Heavy Trailer	10 Days	None	Offices Doubts of Entry	Transceiver, CCIS		\$21.00
	Trip Permit (unregistered			Ports of Entry, Highway Ontario Office, most DMV			
	trailer only)	10 Days	None	Offices Ports of Entry,	Transceiver, CCIS		\$10.00
	Vehicle Identification Temporary Pass	up to 10 days	None	Highway Ontario Office, most DMV Offices			\$9.00 pass fee plus Mileage Tax

IRP, Inc. Jurisdiction Permit Table

		Tennessee	South Dakota	South Caronna	Saskatchewan			Pennsylvania		Jurisdiction
Hunter's Permit	Trip Permit	IRP Temporary Authorization Permit	Trip Permit	Temporary Fuel Permit	-	Temporary Authorization	Hunter Permit for Non-Plated Vehicles	Trip Permit	Oversize and/or Overweight Permits	Permit Type
15 Days	72 Hours	45 Days	Valid for the Trip Origin Destination	10 Days	70 11 07	30 Days	20 Days	72 Hours	Annual or by trip	Time Valid
Non-plated vehicles	Must be obtained prior to entry.					Eligible IRP Vehicle from IRP Jurisdiction	For Owner-Operators Operating as a Lessor in PA	For Vehicles Eligible for Apportioned Registration in a Jurisdiction but not so Registered for PA	None	Other Restrictions
TN IRP Office	Major Wire Services	TN IRP Office	Ports of Entry, Troopers, District Offices	S.C. Tax Commission	Som:	PA DOT	PA DOT, Transmitter Services	PA DOT, IA Regional Permit Center, Transmitter Services	Ports of Entry, Highway Ontario Office, most DMV Offices	Available From
				Major Wire Services Major Wire Services	Maior Wine Commission					Other Types of Issuance
									May need permit prior to entry on heavy haul loads above 98,000 pounds	Remarks
\$25.00 & \$50.00	\$30.00 plus wire service fees	No charge	\$15.00	\$15.00	\$15.00	\$2.00 or \$2.00 and Transmitter Cost	\$10.00	\$15.00	\$8.00 plus possible road use assessment fee	Cost

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
Texas				County Tax Offices, VTR Reg. Offices, Major Wire			
	Trip Permit	72 Hours & 144 Hours	Start time as indicated on permit	3			\$20.00
Utah	IRP Trip Permit	96 Hours	Or upon exit whichever is first				\$20.00
	IRP Trip Permit (Trlr)	96 Hours	Or upon exit whichever is first	Ports of Entry, Field Offices		Can get it before entry	\$20.00
	Fuel Trip Permit	96 Hours	Or upon exit whichever is first	Ports of Entry, Field Offices		Can get it before entry	depends on size & weight
	Oversize/ Overweight	97 Hours	Or upon exit	Ports of Entry, Field Offices	3rd Party Vendors	Must be obtained prior to entry	depends on size & weight
	Oversize/	semi-annual or		Ports of Entry, Field		Must be in possession of operator in	
Vermont	Overweight Temporary	annual		Offices	3rd Party Vendors	Vermont	\$15.00
	Registration Authorization (IRP)	45 Days	Must file supplemental application (IRP) within 10 days	Permit Service Companies	Also issues by MV Central	Must be obtained prior to entry	\$15.00
Vermont	Fuel User License	+3 Days	,	·	Office	prior to entry	Statutory fee
	Emergency Permit	21 Days	Constitutes Application for VT Fuel User License	Permit Services Companies	Regional Fuel Tax Agreement		(subject to change)
Virginia		10 Days 240		State Corporation Commission until 12/31/95 Dept. of Motor Vehicles			
	Temporary IRP	10 Days, 240 Hours		1/1/96	Permit Services		\$15.00

	i i	Wisconsin	West Virginia			Washington		Jurisdiction
Special Fuel Permit	Temporary Registration (IRP)	Temporary Registration		Temporary Special Fuel	Temporary Registration	Temporary Registration	Temporary Motor Fuel	Permit Type
96 Hours	96 Hours	72 Hours		tive	30,60, & 90 day permits as applicable		10 Days, 240 Hours	Time Valid
Or upon exit whichever occurs first	Or upon exit whichever occurs first	Starts at time Indicated on permit		Permit not available to carriers who owe money to the jurisdiction or have Ports of Entry, M.V. fuel user license which was canceled for cause until cause satisfied District Offices		Maximum of 3 Permits with 30 consecutive days		Other Restrictions
Ports of Entry	Ports of Entry	M.V. Offices		Ports of Entry, M.V. Offices, DOT Offices, State Patrol District Offices	M.V. Offices, County Auditors Offices	Ports of Entry, M.V. Offices, DOT Offices, State Patrol District Offices	State Corporation Commission until 12/31/95 Dept. of Motor Vehicles 1/1/97	Available From
		Transceiver, Instacom, Transcom, CCIS, Jet		Transceiver		Transceiver	Permit Services	Other Types of Issuance
				_				Remarks
\$7.50 Single Unit, \$15.00 Combination Unit	\$20.00 Single Unit \$40.00 Combination Unit	\$15.00		\$20.00	1/12, 1/6, 1/4 of Annual for registration as applicable	\$10.00	\$20.00	Cost

Jurisdiction	Permit Type	Time Valid	Other Restrictions	Available From	Other Types of Issuance	Remarks	Cost
	Transporter	96 Hours	Or upon exit whichever occurs first	Ports of Entry			\$20.00 Single Unit, \$40.00 Combination Unit

Appendix 17

Vehicle Type Illustrations

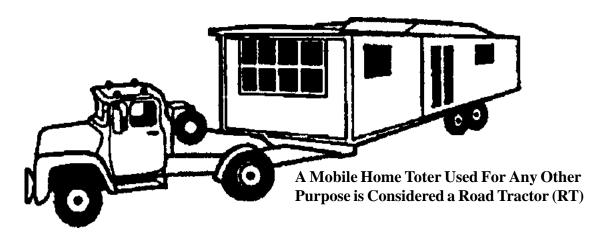
 $Tractor\left(TR\right)$ - a motor vehicle designed and used exclusively to pull trailers



 $Bus\left(BS\right)$ - a motor vehicle designed and used to carry more than 10 passengers



$Mobile\ Home\ Toter\ (MT)\ \hbox{--} a\ motor\ vehicle\ designed\ and\ used\ EXCLUSIVELY$



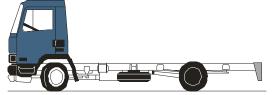
 $\begin{array}{c} Dump\ Truck\ (DT) \ \hbox{--} \ a\ truck\ whose\ contents\ are\ unloaded\ by\ tilting\ the\ truck\ bed\\ backwards & with\ the\ tailgate\ open. \end{array}$



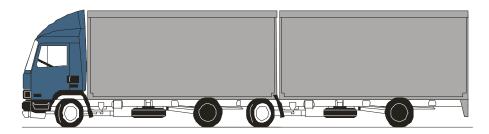
Wrecker (WR) - a vehicle designed and used, with a special towing license, to tow Tow Truck (TW) disabled vehicles



 $Truck\ (TK)$ - a motor vehicle designed and used to haul property, and NOT used to pull a trailer







Thank You For Keeping Indiana Highways Safe

